



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
WASHINGTON, DC 20380

MCO P7300.8D
FDA-20/nlf
19 Jan 1981

MARINE CORPS ORDER P7300.8D

From: Commandant of the Marine Corps
To: Distribution List

Subj: Marine Corps Financial Accounting Manual (Short Title: FAM)

Encl: (1) LOCATOR SHEET

Reports Required: List, page v

1. Purpose. To provide an overview and general information concerning the financial structure and accounting system of the Marine Corps and provide guidance on submission of permanent recurring budget exhibits/formats.

2. Cancellation. MCO P7300.8C.

3. Background. This publication is one of four publications dealing with the Marine Corps accounting system. The other publications in this group are:

Mechanized Financial Procedures for Selected
Marine Corps Posts and Stations MCO P7300.10B

Marine Air/Ground Financial Accounting and
Reporting System HQ Doc Nr. 7301 AUM-1

Marine Corps Industrial Fund Handbook MCO P7600.1A

Other publications may be issued as the need arises.

4. Summary of Revision. This revision incorporates changes in the structure of some appropriations and a general update of all data. The budgeting instructions contained in chapter 9 of this Manual are permanent-type fiscal guidance; i.e., budget formats and permanent and/or recurring financial area information. Other publications related to budget guidance are the Field Budget Guidance Manual (MCO P7100.8G), and classified and unclassified bulletins and messages.

PCN 102 099700 00

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5. Action. This Manual is applicable to all Marine Corps activities performing financial functions.
6. Reserve Applicability. This Manual is applicable to the Marine Corps Reserve.
3. Certification. Reviewed and updated this date.



E. T. COMSTOCK
By direction

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CHAPTER 1

GENERAL

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GENERAL

1000. INTRODUCTION

1. General. The Marine Corps is funded through many appropriations. Those that we are mainly concerned with can be classified as annual appropriations, no-year appropriations, and multiple-year appropriations. The classification is determined by the period of time that the appropriation is available for obligation. For instance, an annual appropriation may be obligated for only 1 year. In contrast, a no-year appropriation is theoretically available for obligation indefinitely. A multiple-year appropriation is available for obligation for several years, e.g., Procurement, Marine Corps 179/11109 may be obligated from FY 1979 to 1981.

2. Annual Appropriations. The annual or 1-year appropriations for which the Marine Corps has budgeting and accounting responsibilities are:

17FY1105	Military Personnel, Marine Corps
17FY1106	Operation and Maintenance, Marine Corps
17FY1107	Operation and Maintenance, Marine Corps Reserve
17FY1108	Reserve Personnel, Marine Corps
97FY0030	Retired Pay, Defense
17-97FY00700	Family Housing Management Account, Defense (Operations and Maintenance)
17-9700790(27)	Family Housing Management Account, Defense (DEBT)

These appropriations finance food, uniforms, pay of Marines and operating expenses of Marine Corps installations, both Regular and Reserve.

3. No-Year Appropriations. These appropriations finance a variety of specialized activities in which the Marine Corps is engaged. They are:

17X4913	Marine Corps Stock Fund
17X4914	Marine Corps Industrial Fund
17X5095	Wildlife Conservation
17X8421	Surcharge Collections, Sales of Commissary Stores, Marine Corps

4. Multiple-Year Appropriations. These appropriations provide the weapons, ammunition and other major items required by the Fleet Marine Force and finance the research into advanced combat weaponry and equipment.

17FY1109

Procurement, Marine Corps

17FY1319

Research, Development, Test &
Evaluation, Navy

5. Financial Administration. The responsibility for administering these appropriated funds rests with the Fiscal Director of the Marine Corps (CMC/Code FDA). Through a data collection and reporting network which includes the comptrollers and fiscal offices of Marine Corps field activities, disbursing offices and supply offices, supported to a major degree by automatic data processing equipment, the data concerning the disposition of these funds are assembled in financial records.

1001. PURPOSE. The purpose of this publication is to promulgate to Marine Corps commanders supplementary instructions, regulations, and procedures to enable them to discharge their assigned accounting responsibilities expeditiously and in a professional manner.

1002. RELATIONSHIP TO OTHER MANUALS AND DIRECTIVES

1. NavCompt Instructions and Notices. These directives are issued by the Comptroller of the Navy to clarify current instructions, to promulgate new instructions or regulations, or to promulgate changes to instructions (in advance publications) in the Navy Comptroller Manual.

2. Marine Corps Orders and Bulletins. These directives are issued by the Commandant of the Marine Corps on accounting and budgeting matters. They may supplement NavCompt instructions or bulletins to clarify information and procedures on Marine Corps aspects.

3. Navy Comptroller Manual. The Navy Comptroller Manual contains the accounting procedures which will be complied with by Marine Corps activities. In many cases these procedures are clarified or supplemented by Marine Corps directives, but in the event of contradictory instructions, the Navy Comptroller Manual will govern unless the Marine Corps directives state that approval of the Navy Comptroller has been obtained.

1003. ACCOUNTING CONCEPTS

1. General. There are presently two bases of accounting in use for Marine Corps appropriations: the accrued expense basis and the obligation basis. Until the advent of resource management systems, the obligation basis, commonly referred to as fund resources or allotment accounting, prevailed as the method of accounting in all appropriations. The accrued expense basis is now the method of accounting for the operations and maintenance appropriations. In the following paragraphs, these two accounting methods are discussed more fully.

2. Fund Resources Accounting

a. General. Fund resources accounting functions primarily as a system of fund control through commitments and obligations. Obligational authority is provided to the commander in quarterly increments. The commander is authorized to incur obligations up to the amount specified in the authorization and is held legally liable for exceeding that amount.

b. Records and Reporting. There are two basic ledgers maintained in fund resources accounting with respect to fund control. They are the General Ledger (NavCompt Form 733) and the Fund Resources ledger (NavCompt Form 2030). Through the recording of commitments, obligations and expenditures in these ledgers, the status of the funds made available to the command is readily apparent. (The terms commitment, obligation, and expenditure are defined in Navy Comptroller Manual.) The general ledger consists of accounts which show the total fund resources available to the command from allotments, suballotments and reimbursable orders, and their status as a whole with respect to amounts committed, uncommitted, obligated, expended and unexpended and receivables. Fund resources ledgers are maintained for each allotment or suballotment, each budget project, and each planning estimate. Fund resources ledgers will not be maintained at the functional account level. A monthly status of fund authorization report must be made to the Commandant of the Marine Corps which discloses the amount of authorizations received, the amounts committed, obligated and expended, and the uncommitted, unobligated, and unexpended balances. Creation of obligations is limited to a specified period (for example, 1 year), but expenditures, and thus the benefits received, may continue for an additional 2 years or more.

c. Fund Resources Accounting Responsibilities

(1) Allotment. The commander of an activity to whom an allotment is issued is responsible for the administration of the allotment and the responsibility cannot be delegated, in whole or in part, within the command. An exception to this is a suballotment which is discussed below. Any other effort to delegate all or part of this responsibility, whether oral or in writing, would be a violation of orders and regulations of higher authority. The commander will be held personally responsible for any act of his/her own, or an act of a subordinate within his/her command, which causes an overobligation or overexpenditure of an allotment. It is recognized that in some commands the commander cannot maintain personal control over each act of a subordinate which results in an obligation and expenditure. It, therefore, is obligatory that the commander take all action necessary to ensure that the principal subordinates responsible for a function or project are made aware of the provisions of section 3679, 31 U.S.C. 665, and to require that the prescribed procedures and records be observed and maintained. The applicable portion of section 3679, 31 U.S.C. 665 is quoted in the Navy Comptroller Manual, volume 3, paragraph 032001.

(2) Suballotment. The granting of suballotments to other activities relieves the commander who issues the suballotment of the responsibility for overobligation and overexpenditure under the suballotment. (For example, if a station or force has one or more activities within that station or force which are each assigned activity accounting numbers, the commander of that station or force is relieved of the responsibility for overobligation and overexpenditure under any suballotment granted to the activities of that station or force which have accounting numbers. The commander of a station or force is also relieved of the responsibility for overobligation and overexpenditure under any suballotment granted to the commander of another station or force. In the case of an administrative suballotment by use of a locally assigned subauthorization number by a station or force commander to subordinate elements of that station or force, both the commander issuing the suballotment and the commander or head of the element receiving the suballotment are jointly responsible.)

d. Types of Authorizations

(1) Allotments. The granting of an allotment reduces the available balance of the appropriation, but does not constitute an obligation. The allotment holder may maintain personal control over each act which results in an obligation or expenditure, direct subordinates within the command to administer portions of the allotment or may suballot to other commands or activities.

(2) Project Orders. A project order is a specific, definite, and certain order for the manufacture of materials, supplies or equipment, or for other work or services, which, when accepted by a government-owned and operated establishment, serves to obligate appropriations in the same manner as orders or contracts placed with commercial enterprises. General regulations governing project orders are set forth in the Navy Comptroller Manual. Any activity holding an allotment from Headquarters Marine Corps is authorized to utilize project orders provided that the condition specified in NavCompt Manual, volumes 2 and 3 are met. When doubt exists as to the propriety of issuing a project order in a specific situation, the matter should be referred to the Commandant of the Marine Corps (Code FDA).

(3) Open Allotments. An open allotment is an allotment made by the Commandant of the Marine Corps, within a subhead, in a specific amount, published to receive charges for specific project purposes by any authorized official without specific monetary limitations to any individual official. An open allotment is issued when regular allotments are impracticable for administration. Field activities will not maintain official allotment accounting records or submit reports of obligations on open allotments.

(4) Intra-Headquarters Allotments. Intra-Headquarters allotments are authorizations to offices, within Headquarters Marine Corps, to incur obligations within specified amounts; accounting to be in accordance with fund resources accounting procedures. Such funds are available for use only by the receiving office.

(5) Request for Work. Work requests are authorizations to other activities for performance of work or services, citing funds held by the requester under an allotment or project order.

(6) Suballotments. Suballotments are authorizations by regular allotment holders either to outside activities or within an activity and consist generally of two types -- a "suballotment identified by separate 3-digit number" and a "suballotment identified by subauthorization number." In suballotments to outside activities, responsibility passes to the suballottee, whereas in suballotments within an activity, the responsibility is a joint yet separate liability of both the commander and the designated subordinate suballottee. Detailed instructions for preparing suballotments identified by separate 3-digit numbers and subauthorization numbers are contained in paragraph 2005. Utilization of the suballotted funds must be kept within the function or purpose of the primary allotment.

(7) Planning Estimate. A planning estimate is an administrative segregation of an allotment or suballotment assigned to an operating component of an activity or command for management. The holder of a planning estimate is authorized to incur obligations up to the amount specified, and the holder, although assuming no legal responsibility for overobligation, is responsible to the commanding officer, as subordinate to superior, to assure that the amount specified in the planning estimate is not exceeded.

3. Accrued Expense Accounting

a. This is a method of accounting whereby:

(1) Operating costs are accounted for in the fiscal period during which the benefits are received (cost of resources consumed or services applied).

(2) Costs for which the benefits are applicable to future periods are deferred and considered as assets.

(3) Liabilities (accounts payable) for unpaid costs are recorded in the accounts when goods and services are received.

(4) Income for work or services performed in a reimbursable order is recorded in the accounts when reimbursable expenses are incurred.

b. The fund authorization to the commander includes not only new obligation authority but also expense authority. The same legal liability applies if actual obligations incurred exceed the amount authorized. In addition, an administrative limitation applies to the authorized expense amount.

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CHAPTER 2

OPERATION AND MAINTENANCE APPROPRIATIONS

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CHAPTER 2

OPERATION AND MAINTENANCE APPROPRIATIONS

2000. GENERAL. The appropriation for operation and maintenance includes officer and troop training, recruiting, and funds for such diverse functions as administration; operation of the supply system; maintenance of material; medical and dental care; personnel support activities such as messes, barracks, BOQ's, service clubs, commissaries, etc.; maintenance and repair of real property; operation and purchase of utilities; minor construction; engineering support; and other base services, such as motor transport, communications, security, etc.

2001. APPROPRIATION AND SUBHEAD IDENTIFICATION, O&MMC

1. Appropriation Symbol. The meaning of each of the seven characters is as follows:

	1	7	1	1	1	0	6
Navy Department	_____						
Fiscal Year 1981	_____						
Operation and Maintenance, Marine Corps	_____						

2. Subhead Numbers. Subheads under this appropriation are composed as follows:

	2	7	2	0
Marine Corps	_____			
Five Year Defense Program (General Purpose Forces)	_____			

2002. APPROPRIATION STRUCTURE, O&MMC. The appropriation structure for O&MMC is as follows:

FYDP PROGRAM	TITLE	SUBHEAD	BUDGET CLASSIFICATION CODE
2	Budget Activity - GENERAL PURPOSE FORCES Land Forces	2720	2A

FYDP PROGRAM	TITLE	SUBHEAD	BUDGET CLASSIFICATION CODE
	Naval Forces		2A
	Tactical Air Forces		2A
	Base Operations		2B
	Base Telecommunications		2B
7	Budget Activity 7 - CENTRAL SUPPLY AND MAINTENANCE	2770	
	Supply Depot Operations		7A
	Inventory Control Point		7B
	Transportation of Things		7D
	Centrally Managed Programs		7D
	Commissary Stores Operations		7E
	Equipment Maintenance		7D
	Base Operations		7C
	Base Telecommunications		7C
8	Budget Activity 8 - TRAINING, MEDICAL AND OTHER GENERAL PERSONNEL ACTIVITIES	2780	
	Recruit Training		8A
	Specialized Skill Training		8B
	Professional Training		8C
	Officer Acquisition		8B
	Flight Training		8D
	Training Support		8B
	Recruiting		8E
	Advertising		8E
	Off-Duty Education		8C
	Marine Corps Junior Reserve Officer's Training Corps		8E
	Other Personnel Support		8E
	Base Operations		8A, 8C
	Base Telecommunications		8A, 8C
9	Budget Activity 9 - ADMINISTRATION AND ASSOCIATED ACTIVITIES	2790	
	Departmental		9A
	Nondepartmental		9A
	Other		9B, 9C
	Base Operations		9B
	Base Telecommunications		9A, 9B

2003. OPERATION AND MAINTENANCE, MARINE CORPS RESERVE (O&MMCR)

1. General. The Congress has established a separate appropriation for support of the operations and maintenance costs of the Marine Corps Reserve. This appropriation is designated 17FY1107 and has three subheads. The appropriation structure for O&MMCR is as follows:

FYDP PROGRAM	TITLE	SUBHEAD	BUDGET CLASSIFICATION CODE
5	Mission Forces	2710	1A
	Depot Maintenance	2720	2A
	Base Operations	2730	3A
	Other Activities	2730	3A

2. Appropriation Symbol. The meaning of the seven characters is as follows:

	17	1	1107
Navy Department			
Fiscal Year (1981)			
Operations and Maintenance, Marine Corps Reserve			

3. Subheads. Subhead numbers are composed as follows:

	27	10
Marine Corps		
Mission Operations		

2004. MARINE CORPS ACTIVITIES AND FINANCING. Obligation and/or expense authority can be distributed to commands in several ways: by operating budget fund authorizations; by operating budget fund subauthorization; by operating targets; and by a Headquarters commitment letter. The various financing methods are discussed in other paragraphs.

2005. ACTIVITIES RECEIVING OPERATING BUDGET FUND
AUTHORIZATIONS

1. General. The following activities are financed by operating budget fund authorizations (suboperating budgets are indicated by @).

OPERATING BUDGET NO.	ACTIVITY	APPROPRIATION	SUBHEAD
-------------------------	----------	---------------	---------

67025	CG, FMFPAC, FPO San Francisco, CA 96601	1106	2720
@318	CO, MCAS, Kaneohe, FPO San Francisco, CA 96628	1106	2720
@62613	CO, MCAS, Iwakuni, FPO San Francisco, CA 96664	1106	2720
@67339	CG, FMFPACHIAREA (1st MARBDE)	1106	2720
@67385	CO, Camp H. M. Smith, Halawa Heights, Oahu, HI 96614	1106	2720
@67400	CG, Camp S. D. Butler, FPO San Francisco, CA 96673	1106	2720
@67438	CG FMFPACWPAC	1106	2720
@68450	CG, FMFPACEPAC	1106	2720
67026	CG, FMFLANT, U.S. Naval Base, Norfolk, VA 23511	1106	2720
@67391	CG, Hqs. FMFLANT, Camp Elmore, U.S. Naval Base, Norfolk, VA 23511	1106	2720
@68450	CG, FMFLANTFORCES	1106	2720
243	CG, MCRDep, San Diego, CA 92140	1106	2780
262	CO, MCAS, Quantico, VA 22134 (FY 78 and Prior)	1106	2780
263	CG, MCRDep, Parris Island, SC 29905	1106	2780
264	CG, MCDEC, Quantico, VA 22134	1106	2780
681	CG, MCB, Camp Pendleton, CA 92055	1106	2720 2780

OPERATING		APPROPRIATION SUBHEAD		
BUDGET NO.	ACTIVITY			
62204	CG, MCLB, Barstow, CA 92311	1106	2270	
67001	CG, MCB, Camp Lejeune, NC 28542	1106	2720	
67004	CG, MCLB, Albany, GA 31704	1106	2770	
67011	Dir, 1st Marine Corps District, 605 Stewart Avenue, Garden City, NY 11533	1107 1107 1106	2710 2730 2780	
67013	Dir, 4th Marine Corps District, Building 75, Naval Base, Philadelphia, PA 19112	1107 1107 1106	2710 2730 2780	
67015	Dir, 6th Marine Corps District, 75 Piedmont Avenue, NE, Atlanta, GA 30303	1107 1107 1106	2710 2730 2780	
67016	Dir, 8th Marine Corps District, 546 Carondelet Street, New Orleans, LA 70130	1107 1107 1106	2710 2730 2780	
67017	Dir, 9th Marine Corps District, 9401 Santa Fe Drive, Overland Park, KS 66212	1107 1107 1106	2710 2730 2780	
67019	Dir, 12th Marine Corps District, Building 3, Room 504, 100 Harrison Street, San Francisco, CA 94106	1107 1107 1106	2710 2730 2780	
67021	CG, 4th MAW/MARTC, US Naval Station, New Orleans, LA	1107 1107	2710 2720	
67029	CO, MARBKS, 8th & Eye Streets, SE, Washington, DC 20003	1106	2780	

OPERATING		APPROPRIATION SUBHEAD	
BUDGET NO.	ACTIVITY		

67353	CO, HQBN, HQMC, Henderson Hall, Arlington, VA 22214	1106	2790
67399	CG, MCAGCC, Twentynine Palms, CA 92277	1106	2720
67443	MCFC, Kansas City, MO 64131	1106	2790
67358	COMCABEAST, MCAS, Cherry Point, NC 28533	1106	2720
@00146	CG, MCAS, Cherry Point, NC 28533	1106	2720
@60169	CO, MCAS, Beaufort, SC 29906	1106	2720
@62573	CO, MCAS(H), New River Jacksonville, NC 28540	1106	2720
67428	COMCABWEST, MCAS, El Toro, CA 92709	1106	2720
@60050	CG, MCAS, El Toro, Santa Ana, CA 92709	1106 1106	2720 2770
@62535	CO, MCAS(H), Tustin CA 92709	1106	2720
@62974	CO, MCAS, Yuma, AZ 85364	1106	2720
68479	CG, 4th Marine Division, New Orleans, LA 70146	1107	2710 2730

OPERATING			
BUDGET NO.	ACTIVITY	APPROPRIATION	SUBHEAD
00027	HQMC	1106	2710
		1106	2720
		1106	2770
		1106	2780
		1106	2790
		1107	2710
		1107	2720
		1107	2730

2. Accounting System for Major Stations. A comprehensive, automated accounting system for selected major Marine Corps activities is presented in the current edition of Marine Corps Order P7300.10.

3. Accounting Procedures for Operating Forces. Accounting guidance for Marine Corps operating forces is contained in the Marine Air/Ground Financial Accounting and Reporting System (MAGFARS) (HQMC Document Number 7301-AUM-1) and paragraphs 2008 through 2011 herein.

4. Accounting Procedures for Selected Marine Corps Districts

a. Basic Guidance. Primary accounting guidance appears in the Comptroller of the Navy Publication Financial Management of Resources (NAVSO P-3006). The paragraphs following describe certain fund administration practices which are expected to be uniformly applied by these Marine Corps districts.

b. Funding. Within each Marine Corps district, recruiting stations, and officer selection offices will be funded by planning estimates. Figure 2-1 represents a sample planning estimate form. All actions affecting intradistrict fund administration, such as granting or rescinding funds, should be in writing in order to protect the interests of the parties concerned. In order to minimize the possibility of misunderstanding, an effort should be made to include in each planning estimate sufficient obligation and expense authority to cover all actions requiring the expenditure of money for which the planning estimate holder is responsible. If it is found undesirable to include funds in the individual planning estimates for a certain purpose, a separate planning estimate should be established at the headquarters level against which obligation documents will be charged. In such a case, complete details will be furnished to the planning estimate holders along with instructions to submit a separate report of obligations (RO) covering such transactions. Sample report of obligations is contained in figure 2-2.

c. Obligation Reporting. Planning estimate holders will submit obligating documents to the district headquarters on a report of obligations (RO). RO's should be serially numbered for control purposes. Documents which represent obligations are listed in the Navy Comptroller Manual, paragraph 022072. Since not all of the documents listed therein are utilized, each headquarters will compile a list of these documents used in their area, along with the types of transactions they represent, and incorporate such a list in supplemental instructions to each planning estimate holder.

d. Files. Obligation files will be established as prescribed in the Navy Comptroller Manual, paragraph 039101.

e. Management Reports. No less than once a month a report showing the status of each planning estimate will be forwarded to the respective planning estimate holders. The management report should include the total expenses to date incurred by each planning estimate administrator by function/subfunction code, cost account code, and expense element code. The documents code on the RO's must be checked off against the postings on the ledgers and/or mechanized listing received to determine that all documents have been posted, or if not, which ones have not been posted, thereby enabling the planning estimate holder to ascertain the actual status of funds, including adjustments made thereto at the headquarters, e.g., price increased on requisitions.

f. Memorandum Records. Memorandum records should be maintained by each planning estimate holder for the purpose of disclosing the status of funds during the period between management reports. Such records should be simple in format and require a minimum of effort to maintain. It is considered sufficient to maintain a file of copies of the RO's submitted to the headquarters. Regardless of the format, memorandum records should disclose to the planning estimate holder any discrepancies which might have an adverse effect on official fund administration.

2006. ACTIVITIES FUNDED BY OPERATING TARGETS

1. General. A variety of Marine Corps support activities are funded through the medium of operating targets. These targets are subdivisions of the HQMC operating budget 00027.2. The size of the activities is such that the amount of funds required is relatively minor and only memorandum records of transactions must be maintained. Accounting and reporting will be discussed elsewhere in this Manual. Not listed here are the nonreporting Marine detachments stationed aboard naval vessels whose expenses also are charged to the HQMC operating budget through the Ships Detachment Supply Offices, LANT and PAC.

OPTAR

<u>NO.</u>	<u>AAC</u>	<u>ACTIVITY</u>
002	67356	CO MAD NAS, Patuxent River, MD
003	67387	CO MB NWS Seal Beach, Fallbrook, CA
008	62293	CO MB FPO San Francisco (Guam)
010	67033	CO MB Naval Base, FPO San Francisco (Subic Bay)
011	62217	CO MB FPO Seattle (Yokosuka)
014	67283	CO MB USNS (Annex), FPO New York (Bermuda)
017	67038	CO MB NAS, Alameda, CA
024	67401	CO MB Naval Activities, FPO New York (Rota)
025	67285	CO MB USNS, FPO Seattle (Adak)
028	67051	CO MB USNAS, Whidbey Island, Oak Harbor, WA
030	67054	CO MB NWS, Yorktown, VA
034	67059	CO MB USN Submarine Base, New London, Groton, CT

OPTAR

<u>NO.</u>	<u>AAC</u>	<u>ACTIVITY</u>
036	67290	CO MATSG-90 NATTC NAS, Memphis, Millington, TN
043	67063	CO MB NWS, Earle, Colts Neck, NJ
047	67066	CO MB USNS, Annapolis, MD
050	67043	CO MB NTS, Bangor, WA
051	67273	CO MB NWS, Concord, CA
065	67350	CO MB Naval Activities, FPO New York (Naples)
066	67351	CO MB Naval Activities, United Kingdom, FPO New York (London)
067	67295	OIC MC Public Affairs Office, 663 5th Ave., New York, NY
068	67365	OIC MC Public Affairs, Office Los Angeles, CA
069	67402	CO MC Component, Joint MAG, FPO San Francisco (Korea)
071	67035	CO MB 15th Naval Dist, FPO New York (Rodman, Canal Zone)
074	67403	CO MB NWS, Seal Beach, CA
075	67404	CO MB NAS North Island, San Diego, CA
076	67406	CO MB NAS Brunswick, ME
077	67405	CO MB NWS, Charleston, SC
080	67389	CO MATSG NATC NAS, Pensacola, FL
083	67411	CO MB USNS, FPO New York (Roosevelt Roads)
085	67412	CO MB NAS, Cecil Field, FL
087	67414	CO MAD USN Missile Center, Point Mugu, CA
090	67418	CO MB USNS, FPO New York (Keflavik, Iceland)
091	67419	CO MB NAS, Lemoore, CA
092	67420	CO Marine Support Bn, NSS, Nebraska Ave., N.W., Wash. D.C.
093	67441	CO MATSG NATC NAS, Corpus Christi, TX
096	67442	CO MSGBN (State Dept), Quantico, VA
098	67447	Director, U.S. Marine Band, MB, Wash. D.C.
099	67444	CO MATSG NATTC, Lakehurst, NJ
103	68172	Admin Detachment, Defense Language Institute, Monterey, CA
104	66694	Admin Detachment, Redstone Arsenal, AL
106	66666	Admin Detachment, Fort Gordon, GA
109	00027	Director, Marine Corps History & Museums
110	68168	Admin Detachment, Aberdeen Proving Grounds, MD
112	67603	Admin Detachment, U.S. Disciplinary Bks, Ft. Leavenworth, KS
113	67355	CG LFTCLANT
114	67271	CG LFTCPAC
117	67228	CO MB Naval Base, FPO New York (GTMO, Cuba)
120	67230	CO MB USNB, Norfolk, VA
121	63211	CO MB FPO San Francisco (Pearl Harbor)
123	67068	CO MB USNS, Portsmouth, NH
124	67030	CO MB USNB, Mare Island, Vallejo, CA
127	68455	Admin Detachment, Fort McClellan, AL
128	67021	CO MARTD NAS, Glenview IL
129	68531	Admin Detachment, Fort Sill, OK
130	68532	Admin Detachment, Fort Bliss, TX
131	68533	Admin Detachment, Fort Knox, KY
132	68535	Admin Detachment, Fort Leonard Wood, MO

OPTAR

NO. AAC ACTIVITY

133 68534 Admin Detachment, Newport, RI
134 68545 Admin Detachment, Fort Huachuca, AZ
135 68588 MADETCANUTE
136 67605 Admin Detachment, Lowry AFB
137 68605 MATSG, Meridan, MS

2. Fund Authorizations. A letter furnishing an annual operating target distributed by quarters will be issued by the Commandant of the Marine Corps (Code FDB) to each activity. The operating target is not a binding limitation upon the recipient but certain procedures are required in order that the Commandant can better plan and execute the financial program of the Marine Corps. The commanding officer, upon receipt of the operating target, will note the amount of the operating target and establish memorandum records in accordance with paragraph 2006.3 to measure progress against the operating target. If the amount indicated in the operating target will not financially support the mission, a statement as to the increase in the operating target needed should be directed to the Commandant of the Marine Corps (Code FDB) with complete details as to the additional requirement.

3. Accounting for Operating Targets. Accounting records for operating targets need not be very elaborate and will be considered adequate if they provide the information required for the quarterly report. The following is a suggested format.

MEMORANDUM RECORD OF CHARGES
AGAINST OPERATING TARGET # _____

Date	Description	Amount	Balance	Remarks*
1 Oct 1980	Operating/ target	500		1st qtr target received from CMC
3 Oct 1980	Reg. #1	(40)	460	Office supplies
5 Oct 1980	Reg. #2	(35)	425	Organizational equipment
1 Nov 1980	Reg. #3	(30.50)	394.50	TAD orders for LT. Jones
9 Nov 1980	Reg. #4	(150)	244.50	Laundry invoice
21 Nov 1980	Reg. #5	(30)	214.50	Telephone invoice
2 Dec 1980	Reg. #1	10	224.50	Price change on Reg. #1

5 Dec 1980	Reg. #6	(70)	154.50	Cleaning supplies
1 Jan 1981	Operating target	400	554.50	2d qtr operating target

* Although only certain types of transactions are indicated, the record of charges should include all transactions which will ultimately result in charges against the appropriation.

4. Quarterly Status Report for Operating Targets

a. At the close of each of the first three fiscal quarters, all OPTAR holders will submit a status report. During the final fiscal quarter, this report will be submitted on a monthly basis. Reports will be submitted to the Commandant of the Marine Corps (Code FDB) in sufficient time to be received by the 10th day of the month following the report period. This report has been assigned Report Symbol MC-7301-01. Submissions will be made on the Administrative Action Form (NAVMC 10274) in the following specific format:

OPERATING TARGET NUMBER _____

AUTHORIZED FUNDS. _____
(CUMULATIVE THROUGH CURRENT QUARTER)

TOTAL OBLIGATIONS TO DATE (CUMULATIVE). _____

AVAILABLE BALANCE _____

(Note: Footnote report to indicate phone number/point of contact of command fiscal representative.)

b. Funds available at the end of a quarter may be carried forward to succeeding quarters for appropriate charges. At the end of the 4th quarter of each fiscal year all authority for incurring new charges against the "Operating and Maintenance" appropriation expires. Commanding officers are requested to continually reassess their fund requirements and report funds in excess of their needs as well as shortages.

2007. FUNDING BY HEADQUARTERS COMMITMENT AUTHORIZATION (HCA). In selected cases, obligation authority may be provided to activities in the form of an HCA letter. The authority usually specifies a one-time purchase of particular material or equipment which has been included in the HQMC operating budget and for which financial control is retained at HQMC. The recipient of this type of authority is required to submit to HQMC for accounting purposes a copy of each document representing an obligation.

2008. SPECIAL INSTRUCTIONS

1. Operating Forces. Operating forces will record expenses against their suboperating budget upon posting expenditures to the general ledger. Operating forces are not required to maintain a cash disbursement journal. All purchases of material by the operating forces, with Operation and Maintenance, Marine Corps funds, will be initially charged to cost accounts 00A1 or 00A2, predicated upon the source of supply. Cost account 00A1 will reflect purchases from the Marine Corps Stock Fund; while cost account 00A2 will reflect purchases from all other sources. The Operating Forces Financial System (OFFS) will be utilized to record and report the actual consumption of material by end-use cost account. General guidelines regarding OFFS requirements are contained in paragraph 2009.

2. Suboperating Budgets. General concepts set forth in the current edition of NAVSO P3006-1 to implement the subject system made no provision for major responsibility centers to fund subordinate responsibility centers in the same manner in which specific three-digit suballotments were issued and administered. Therefore, the Commanding Generals, FMFLANT and FMFPAC, and COMCABEAST and COMCABWEST are authorized to issue suboperating budgets to their respective subordinate commands who will act as responsibility centers for the suboperating budgets and report directly to the Commandant of the Marine Corps (Code FDA) in the same manner as a major responsibility center. Specific reporting requirements applicable to major responsibility centers for reporting the issuance of such suboperating budgets are contained in paragraph 2010.1g herein and in the Marine Air/Ground Financial and Reporting System (MAGFARS) users manual.

3. Local Retail Stock Fund Accounts. Local retail stock fund accounts have been established within the Direct Support Stock Control (DSSC) at various major posts and stations in accordance with MCO 4443.9D which contains precise policy for those activities listed in enclosure (1) thereto.

4. Cost Accounts. Cost accounts for all Marine Corps activities are listed and defined in paragraphs 023640 and 024641 of the NavCompt Manual and separate Marine Corps directives including the current edition of MCO 7310.46 and MCO 7310.47.

5. Expense Elements. Marine Corps activities will utilize the expense elements and expense element codes listed and defined in the NavCompt Manual, paragraph 024620 and paragraph 2011 herein.

6. General Ledgers. General ledgers will be established for each operating budget/suboperating budget received. Subsidiary general ledgers should be established for each subhead received to ensure adequate control within the operating budgets/suboperating budgets. Separate general ledgers must be maintained for each fiscal year.

7. Local Forms. Local forms may be utilized to control obligational authority and expense authority. If such is desired, fund resources ledger (NavCompt Form 2030) may still be used for this purpose. However, these forms should not supplant any required forms.
8. Accumulation of Accounting Data. All Marine Corps activities must construct their general ledgers and supporting local forms to accumulate data by appropriation, subhead, program element, functional/subfunctional category, cost account, and expense element.
9. Work Units. Mandatory work unit reporting requirements are prescribed in paragraph 024640 of the NavCompt Manual and various Marine Corps directives.
10. Certification and Signature. All financial reports will be certified by the accounting officer or fiscal officer, as applicable, prior to submission to the commanding officer. Commanding officers should review and sign the reports, except where that function has been delegated to a designated comptroller, prior to submission to the Commandant of the Marine Corps. In all cases, however, the commanding officer should be apprised of the contents of all financial reports and of the financial status of the command. In the absence of the commanding officer or his/her designated representative, reports will not be delayed. In such instances local offices will ensure that information copies are provided the office of the commanding officer. The current telephone number of the fiscal officer will be shown in the certification space.
11. Reporting Dates. The reporting dates established herein must be met. Any activity which cannot meet reporting deadlines will advise the Commandant of the Marine Corps (Code FDA) prior to the deadline date of the report as to why such report(s) cannot be submitted and when such report(s) can be submitted.
12. Fleet Marine Force Augmentation. Military labor cost for military personnel assigned to the Fleet Marine Force but detailed to a base function will be costed under a base job order under which the work is being performed. However, the bases being supported by these Fleet Marine Force augment personnel will not reflect the military labor cost as an expense against its operating budget. Military labor costs will be reported against the operating budget of the parent Fleet Marine Force.
13. Standing Operating Procedures. All Marine Corps activities will develop and utilize standing operating procedures (SOP) to implement the requirements herein. SOP's should encompass, but not necessarily be limited to the accounting system, financial controls, budgeting controls, organization structure, command policies, and internal reviews. Two copies of the SOP's will be furnished the Commandant of the Marine Corps (Code FDA). Changes to these SOP's must also be furnished the Commandant of the Marine Corps (Code FDA).

14. Prisoner Population (Work Units). The established reporting criteria for work units will be the average onboard prisoner strength over the last 6 months as reported on the last day of each month. Work unit description under cost account 6B80 as contained in NavCompt Manual, volume 2, chapter 4, has been changed accordingly. Work units (average prisoner population) will be entered in card columns 41-49 of the Operating Budget/Expense Report mechanized detail card and man-hours will be entered in card columns 51-59 of the Operating Budget/Expense Report, mechanized detail card. Primary activities are MCDEC, Quantico; MCB, Camp Lejeune; MCB, Camp Pendleton; MCRD, San Diego; MCRD, Parris Island; MCB, Camp Butler; MCAS, EL Toro; MCAS, Iwakuni; MCAS, Cherry Point; MCAS, Kaneohe Bay; MCAS, Yuma; and MCLB, Barstow.

15. Fund Reversion. This paragraph is applicable to CG, FMFLANT, CG, FMFPAC, COMCABEAST, COMCABWEST and their related suboperating budget holders. In conjunction with paragraph 2008.2 herein, once a suboperating budget has been issued to a subordinate command, the unobligated balance of each suboperating budget for 30 September will revert directly to Headquarters Marine Corps in lieu of the operating budget holder as provided for in paragraph 039224 of the NavCompt Manual.

16. Simultaneous Obligation/Liquidation and Expense. Financial documentation (B7A's and B6A's) produced as the results of DSSC issues or turn-ins have been approved by Headquarters Marine Corps and the Comptroller of the Navy as valid obligation, liquidation and expense-type documents. (The use of the term "obligation" in this sense does not require such charges to be processed through the unfilled orders account.) Accordingly, all Marine Corps activities, both manual and mechanized, will post such documents as simultaneous obligations, liquidations and expenses upon reconciliation of listings received from the local DSSC. Once reconciled locally and posted as a simultaneous obligation, liquidation and expense, any variance between the locally received bill from the DSSC and the summary bill(s) received from the Inventory Control Point (ICP), MCLB, Albany and subsequently registered on accounting register 3 will be reported under appropriated subtitle on Reconciliation of Expenditures/ Collections (NavCompt Form 2036). No deviation from this procedure is authorized. Any fiscal office experiencing difficulty in reconciling these issues with either the local DSSC or the ICP bill will provide detailed supporting data to the Commandant of the Marine Corps (Code FDA) with explanation of the variance and recommend solution.

17. Marine Corps Air Stations and Marine Corps Aircraft Wings. Fiscal offices will coordinated with local supply offices to ensure that all requisitioning units utilizing service assignment codes "R" or "V" do not cite fund codes contained in the current edition of MCO 7301.65. Fund codes assigned for service assignment codes "R" and "V" are contained in NavSup P437, paragraph 05160.

18. Costing and Reporting of Automatic Data Processing Function. Policies and procedures for collecting and reporting of resources utilized in the operating of automatic data processing systems at Marine Corps activities are contained in MCO 7301.46. Additionally, general ledger descriptive accounts 0970 (Direct ADP Obligations) and 0975 (Reimbursable ADP Obligations) have been established as the means of reporting ADP obligations on the addendum page of the monthly NavCompt Form 2199.

19. Accounting for Station Flight Operations Cost. The Department of the Navy funds the flight operations program in the Marine Corps as an unfunded reimbursable with collections being affected at the Headquarters Marine Corps level. Functional/subfunctional category codes F1/L2 will be used for accumulation of cost applicable solely to flight operations. The NavCompt Form 2199, Trial Balance Report will reflect general ledger statistical accounts 0983 (current year expense, flight operations) and 0984 (unfilled orders, flight operations, current year).

20. Acquisition of Personnel Support Equipment (PSE). General ledger statistical accounts 0P10 (obligations - centrally identified PSE acquisition) and 0P20 (obligations - locally identified PSE acquisition) are established for the purpose of reporting total obligations on a year to date basis for the acquisition of personnel support equipment. The NavCompt Form 2199 Trial Balance Report will reflect these accounts if applicable.

21. General Ledger Accounts. Figure 2-3 contains a list of all general ledger accounts, their normal balance and title. The following general ledger statistical accounts have been established for use by Headquarters Marine Corps and are not contained in NAVSO P3006-1. These accounts will be reflected on the NavCompt Form 2199, Trial Balance Report, if applicable.

OA31 - Annual Obligation Amount Less MRP. Represents new obligational authority as contained in the operating budget excluding that obligational authority reflected as the real property maintenance floor.

OA32 - Annual MRP Floor. Represents new obligational authority contained in an operating budget as the real property maintenance floor.

OA71 - Assigned Target TAD Direct. To be used in the event an operating budget cites an assigned TAD ceiling.

OD__ - Gross Obligations by Program Element - Direct. The last two positions will reflect the applicable program element code for each individual program element. Field activities will not transmit data bank cards for general ledger statistical account 0998, gross obligations direct program, since OD__ transactions are summarized at Headquarters level.

OR - Gross Obligations by Program Element - Reimbursable.
To report gross obligations reimbursable program by individual program element code. The last two positions will reflect the applicable program element code. Field activities will not transmit data bank cards for general ledger statistical account 0999, gross obligations reimbursable program, since OR__ transactions are summarized at the Headquarters level.

2009. OPERATING FORCES FINANCIAL SYSTEM (OFFS)

1. Background. The Operating Forces Financial System (OFFS) was designed primarily to adapt to the accrual accounting system implemented under Project PRIME. Material, previously charged to the obligational limitation of an operating/suboperating budget for the force service support group (FSSG), is costed based upon actual consumption to end use through the statistical OFFS system. This costing has a direct relationship to the "Change in Unfilled Orders" computation when considering stock buildup or stock drawdown. The current OFFS system is described in general below and is applicable at all using unit levels where organic stocks are accumulated even though not directly supported by a force service support group.

2. Applicability. The OFFS statistical system applies to all operating forces of the Fleet Marine Force. Only those using units of a major command that do not maintain on-hand organic stocks prior to actual use at their geographical location are exempted from the OFFS system. OFFS system requirements are not applicable to the 4th Marine Division/4th Marine Aircraft Wing unless these units are activated under a major command.

3. Definitions. In order to distinguish between terms applicable to operating budget accounting under Project PRIME and the statistical OFFS system, the following terms are provided:

a. Operating Forces Financial System (OFFS). The mechanized statistical financial system whereby the consumption of organic stocks (SAC 1) may be measured in terms of dollars at the using unit level. This information should be used as the basic history data on which to build future budgetary requirements and by which to measure supply support at the using unit level through dollar management.

b. Requisitional Authority Control (RAC). The statistical dollar value authority provided using units as a budgetary guide to control and measure the drawdown of organic (SAC 1) material. As a general rule, RAC provided to using units in excess of the operating budget obligational limitation provided the general account of the force service support group should result in a stock drawdown condition. Conversely, RAC provided using units less than the operating budget obligational limitation provided the general account of the force service support

group should result in a stock buildup. While RAC authority does not carry R.S. 3679 responsibility, it should be administered carefully as subordinate to superior. Under certain mechanized procedures, automatic "buys" by the computers could cause the basic operating budget obligational funds to be over obligated.

c. Using Unit. In garrison, a using unit is generally considered as a battalion, squadron and/or Marine aircraft group. In a mount-out condition, these levels may vary depending upon funding, accounting and reporting requirements applied at the operating budget, suboperating budget and Headquarters Marine Corps level. This definition is provided as a general guidance and is not intended to be restrictive for the addition of other separate companies or organizations which by their remote location they may be desired to be costed separately.

d. Operating Budget Holder. The primary recipient of an operating budget directly from Headquarters Marine Corps, i.e., Commanding General, Fleet Marine Force, Atlantic, and Commanding General, Fleet Marine Force, Pacific are responsibility centers as defined in NAVSO P-3006-1 (current edition).

e. Suboperating Budget Holder. Major geographical commands under the respective operating budget holder who receive their proportionate share of the operating budget through the issuance of a suboperating budget by the operating budget holder. Upon receipt of these suboperating budgets, the recipient is responsible for the administration of the funds under the provisions of R.S. 3679 and the primary operating budget holder who issued the suboperating budget is relieved of this responsibility. Suboperating budget holders will report directly to the Commandant of the Marine Corps (Code FDA) with copies provided to the respective operating budget holder as required. Upon receipt of a suboperating budget, a suboperating budget holder is considered the same as a responsibility center as defined under NAVSO P-3006 (current edition).

f. Major Command. A major command is generally considered as the first subdivision of a suboperating budget (e.g., division, wing, force service support group, brigade, etc.). Each major command is responsible for the OFFS system within the command regardless of the major command who actually provides the accounting service or is designated as the authorization accounting activity.

g. Consolidated Fiscal Accounting Office (CFAO). Under the consolidated supply support concept, all fiscal offices serving the Marine aircraft wings, divisions, and force service support groups were consolidated into one accounting office by the geographical areas. CFAO's are responsible for providing total accountability for all funds authorized for their respective geographical area under the direct control of their respective Fleet Marine Force comptroller. CFAO's will render

all assistance required in the performance of accounting, budgeting, cost accounting, and reporting as directed by the Commandant of the Marine Corps and the respective Fleet Marine Force commander. CFAO's will utilize Headquarters Marine Corps Accounting Users Manual 7301, AUM-1 in the performance of all accounting functions established under the Class I Marine Air/Ground Financial Accounting and Reporting System (MAGFARS). Financial documentation will be retained in accordance with SECNAVINST P5212.5B.

4. General Description. The OFFS system is a financial tool to measure supply support at the organic level in terms of dollars as well as to measure budget execution at the using unit level. Each using unit which submits a financial plan with justification is required to follow up in order to measure the actual execution of this plan and to determine if more funds are necessary. If the financial plan can not be executed as planned, funds may be returned to the primary planning estimate holder for application in other areas which may currently be unfunded. Funds herein are considered statistical funds of Requisitional Authority Control (RAC) which provides a dollar value limitation or target for each using unit to measure execution against plan. Basic execution begins with the financial plan of the using units. Each plan represents the total material requirements which will be drawn from the organic shelves. If not available on the organic shelves, the material will be purchased by the supply office of the suboperating budget holder with operating budget obligational authority and placed on the organic shelves for costing through the OFFS system. The total statistical dollar value of all using units' plans should be the primary justification for the majority of the operating budget obligational authority. These using units plans will be shown in summary by cost account codes as "Material Drawdown" on the Expense Operating Budget - Summary (NavCompt Form 2168). The other major concern of the planning estimate holder (general account) would be the projected position of the overall inventory - stock build-up, stock drawdown, or maintaining current stock level. The management of the area between the operating budget obligational authority requirements of the planning estimate holder and the statistical financial plan of each using unit is the areas where OFFS applies and measures both supply support and execution of the using unit financial plan in terms of dollars.

a. If it is the intent to obtain a stock build-up, the comptroller will authorize using units RAC with a dollar limitation less than that received as a operating budget obligational limitation at the planning estimate level. This should permit the planning estimate holder to build-up stock levels with funds not used to support using unit requirements.

b. If it is the intent to obtain a stock drawdown condition, the comptroller will authorize using units RAC in excess of the suboperating budget obligational limitation at the planning estimate holder level. Using units will then use more material than is purchased by the planning

estimate holder. (This is not to imply that in either of the above instances, overfunding or underfunding of the basic statistical financial plan of the using unit is intended. The planning estimate holder actually receives either more or less operating budget obligational authority base upon an approved operating budget which includes this stock position.)

c. If it is the intent to maintain the current stock level, the planning estimate holder authorizes RAC to the using units in generally the same amount as the planning estimate limitation.

d. Financial records will be established in the fiscal office to control the usage of RAC. Requirements placed against the RAC will be recorded as either statistical obligations (undelivered orders) for those items not issued from stock (i.e., backorders, passes, etc.); or simultaneous statistical obligation/liquidation if issued (D7A). Subsequent backorder releases (DG6) will be processed as a statistical liquidation of a previous OFFS obligation only.

e. The comparison of D7A and DG6 issues which represent the actual expense of each using unit to its original or adjusted statistical financial plan provides management data as to the actual execution of the using unit's budget. This provides the data to produce a performance statement at the using unit level if later desired or required.

f. The comparison of the statistical unfilled requirements (undelivered orders) in relationship to the total dollar value of gross obligations/undelivered orders placed on the local supply system provides a supply support percentage factor to be used for management data. The number of requirements filled versus the number of unfilled requirements also should be used to compute supply support from a "number of documents processed" view.

g. Financial records should be established within the OFFS system to maintain control over RAC, gross statistical obligations (total requirements), liquidations, unobligated RAC, and unfilled requirements (undelivered orders) by each using unit by fiscal year.

h. Operating forces should maintain all records in accordance with Headquarters Marine Corps Accounting Users Manual AUM-1 (MAGFARS).

i. The primary OFFS system is statistical in nature and relates only to those items of material considered SAC 1. Appropriation stores account material, SAC's (2) and (3) will not be included as part of the OFFS system. Further, since the OFFS system is statistical and only relates to the Operation and Maintenance, Marine Corps operating budget system, the OFFS system will not incorporate any direct cost resulting from such O&MMC transactions except in the by-product processing of a pass (A3-) and subsequent liquidation.

2010. REPORTS REQUIRED

1. General. The reports listed below will be prepared and submitted in accordance with NAVSO P3006-1 (current edition) subject to the supplemental instructions contained in MCO P7300.10B and this Manual.

a. Operating Budget/Expense Report - Detail (NavCompt Form 2168) (Report Symbol DN-7301-21). The purpose of this report is to provide management with details to the cost center level as to work units completed, employee hours, and accrued expenses for each functional/subfunctional category and cost account code. This report will be summarized for submission to Headquarters Marine Corps with one report submitted for each subhead, with a breakdown of year-to-date expenses by cost account and expense element, within subfunctional category by program element. Marine Corps activities will follow the instructions listed below in the preparation and submission of this report in lieu of those set forth in NAVSO P3006-1 (current edition).

(1) Due Date. The current year report will be submitted monthly on a year-to-date basis to the Commandant of the Marine Corps (Code FDA) in sufficient time to be received by the 13th day of the month following the report period. In view of holding the 30 September report open until the latter part of October for recording all year-end transactions, no NavCompt Form 2168 is required after the 30 September report. Any delayed expenditure/expense properly chargeable to prior year which was delayed in receipt will be expensed against the appropriate prior year expense limitation; however, no adjusted report is required.

(2) Preparation

(a) General. The information reported on the Operating Budget/Expense Report - Detail will be obtained from the local job order cost accounting system. The preparation of the NavCompt Form 2168 will be in accordance with subparagraphs 2010.1a(2) (b) through (d).

(b) Heading

1 From. The name, address, and unit identification code of the authorization accounting activity preparing the report.

2 To. The name, address and unit identification code of the activity to receive the report.

3 Budget. Leave blank.

4 Report. Place an "X" in the "detail" block.

5 For the Period Ending. Enter the last day of the period being reported.

6 Budget For. Enter the name, address and unit identification code of the operating budget holder.

7 Budget Grantor. Enter the name, address and unit identification code of the operating budget grantor.

8 Appropriation Data. Enter the Operation and Maintenance, Marine Corps (or Operation and Maintenance, Marine Corps Reserve) appropriation and subhead symbol identifying the approving authority and command responsibility for which the approved operating budget was granted, for example, 17FY1106.2720 (or for Operation and Maintenance, Marine Corps Reserve, 17FY1107.2710).

9 Cost Center. Leave blank.

10 Reporting Fiscal Officer. The signature, typed name and grade of the reporting fiscal officer and date of report submission.

(c) Horizontal Alignment

1 Column (1), Functional/Subfunctional Category Code. Enter the applicable functional and subfunctional categories.

2 Column (2), Cost Account. Enter appropriate cost account as prescribed in paragraph 024640 of NavCompt Manual, and the current editions of MCO 7310.46 and MCO 7310.47. Unfilled orders will be identified by subfunctional categories. This column will reflect 9Z9_for unfilled orders, and the dollar amount will be shown as a nonadd item in column (3) description. The last digit in this code will indicate the fiscal year of obligation, for example 9Z90 for fiscal year 1980.

3 Column (3), Description. Abbreviation describing codes in columns (1) and (2). The use of abbreviations in this field is optional with activities.

4 Column (4), Work Units. Enter work units as required for each cost account in column (2); otherwise, leave blank.

5 Column (5), Military Employee Hours. Enter total military employee hours, including overtime, applied to each cost account, cumulative year-to-date. When detailed military labor costing is not required, this column may be left blank.

6 Column (6), Civilian Man-Hours. Enter the total of regular, overtime and holiday hours worked, rounded to the nearest hour.

7 Column (7), Military Service. Enter the amount of military services expense applied to each cost account including the variance cost account. This column will include service transfers - unfunded, expense element "0". Expenses to be based on NavCompt Form 2182 Military Service Report.

8 Column (8), Civilian Labor. Enter the amount of civilian labor expense applied to each cost account. Computation will include accelerated labor which encompasses both an amount for leave and for fringe benefits plus leave taken less the amount of labor acceleration applicable to leave only. The result of this computation is the sum of the total actual payroll plus fringe benefits. Incentive awards will also be included in this column.

9 Column (9), Material and Supplies. Enter the amount of consumable material and supplies issued from supply systems or procured commercially.

10 Column (10), Commercial Contracts. Enter amount of expense incurred for personal services and utilities purchased under commercial contracts or other locally administered service or facility contracts.

11 Column (11), Other. Enter the amount of expense not otherwise reported in columns (7) through (10). Generally, this column will include miscellaneous voucher payments and adjustments between cost accounts and subfunctional categories within the operating budget. These adjustments are allocated service transfers, expense element "Z".

12 Column (12), Total Expenses. Enter the total year-to-date expenses, the sum of columns (8) through (11). Military services expenses in column (7) will not be included in column (12) total expenses.

(d) Vertical Alignment - Minimum Requirements. Within each separate report (subhead total) data will be listed by program element, functional/subfunctional category and cost account. Subtotal by functional/subfunctional category, total by program element, and grand total by subhead.

(3) Additional Data. If an operating budget holder performs his/her own accounting and possesses automatic data processing (ADP) equipment capable of printing additional data elements, the NavCompt 2168 may be amended locally to include any additional data desired.

(4) Register 11 Cards. Those activities with AUTODIN capabilities will transmit register 11 cards in support of machine-produced reports via the AUTODIN in accordance with MCO 7301.92. All other activities will transmit interpreted EAM cards. Detail card information and format are prescribed in figure 2-4. It should be noted that expense element codes are required in card column 36 of the detail card even though expense element information does not reflect on the actual report. Card column 60 will always reflect an alpha code "A" (for actual). All register 11 cards supporting NavCompt Form 2168 will have an expense code in card column 37 as indicated below:

"1" - To indicate an expense charged against OPBUD expense authority. All cards will have "1" except those reflecting cost accounts 9Z9_. There must be as many cards as correspond to the column alignment on the report for each cost account. This may be determined by the expense element as shown below.

"3" - To indicate the net change in unfilled orders (current year reported as cost account 9Z95).

<u>Expense Element</u>	<u>Column Number</u>
A, B, C, O	(7)
U	(8)
R, S, T, W, V	(9)
M, N, P, Q	(10)
D, E, F, H, J, K, L, X, Y, Z	(11)

b. Operating Budget/Expense Report (NavCompt Form 2168) (Budget Submission) (Report Symbol DN-7301-22). This report will be submitted annually in accordance with the annual field budget guidance for the budget year, and budget year-plus-one in the format as provided therein. Manual activities will submit this report as required in the field budget guidance. Mechanized activities will submit this report as required in the field budget guidance supported by interpreted EAM cards in the format prescribed in figure 2-5 and appendix A. EAM cards supporting this report will always reflect an alpha code "B" (for budget) in card column 60. Nonmechanized activities will submit required punch code sheets in accordance with the guidance contained in the current edition of MCO P7100.8.

c. Performance Statement (NAVMC Form 10890). The performance statement (NAVMC Form 10890) provides the commander and the Commandant of the Marine Corps with a report which reflects budget execution based on total actual obligations incurred compared to the approved budget program. General preparation of the performance statement is outlined in figure 2-6. A comparison of this information will provide a percent to budget factor which will be used to measure the effectiveness of the budget plan. Analysis of this report will provide data

used to analyze trends or indicate requirements for realignment of the operating budget. Data will be submitted on an obligational basis only. Consequently, this report will reflect only current year expense data and current year undelivered orders by expense element. Prior year expenses will not be included. The performance statement submitted to the Commandant of the Marine Corps will be by cost account code and expense element level within program elements. Totals will be provided at the program element decision unit, subhead and operating budget levels. The performance statement (NAVMC Form 10890) will be submitted for each operating budget fund authorization to the Commandant of the Marine Corps (Code FDB), in time to be received by the 15th day of the month following the report period. Commands using the standard budget system will mail copies of the output tapes generated for submission to higher authority. Nonmechanized activities will submit data cards using the format contained in figure 2-7.

(1) The performance statement (NAVMC 10890) will be submitted to the Commandant of the Marine Corps (Code FDB). Additionally, those activities performing real property maintenance functions will submit a copy direct to the Commandant of the Marine Corps (Code LFF).

(2) One performance statement will be submitted for each operating budget fund authorization.

(3) For the purposes of reporting under this Manual the latest approved operating budget fund authorization will be the source of input for the annual budget expenses.

(4) Local adjustments between cost account codes for annual budget expenses may be made as required; however, whenever a net increase/decrease between program element totals is made, explanation as to the need for such adjustments will be made by footnote on the NAVMC Form 10890. If commanders so desire, aggregate cost accounts may be used to reflect actual costs in same manner as budgeted. However, detailed cost account depiction as heretofore submitted is not discouraged.

(5) Subtotals of amounts related to each program element should be shown.

(6) Subtotals of amounts related to each subhead should be shown.

(7) Total performance statement "obligation" will be shown.

(8) Suboperating budget fund authorization holders will submit performance reports in accordance with the foregoing guidance. Fleet Marine Force units will not combine OFFS expenses and suboperating budget expenses in the performance report submitted to the Commandant of the Marine Corps.

(9) Original and one copy of the NAVMC Form 10890 will be forwarded to the Commandant of the Marine Corps (Code FDB), to be received by the 15th day of the month following the report period; or as required by the current edition of MCO P7300.10 for major posts and stations.

(10) Reporting of work unit data is mandatory only for those activities specifically required to do so by other directives. (NOTE: Current NavCompt Form 2169 is obsolete for the Marine Corps and will not be used. NAVMC Form 10890 will be used. Stock number for NAVMC Form 10890 is 0000-006-4180.) General format of the performance statement is shown in Figure 2-8.

d. Trial Balance Report (NavCompt Form 2199) (Report Symbol DN-7301-26). This report will be submitted monthly by appropriation and subhead to the Commandant of the Marine Corps (Code FDA) in sufficient time to be received by the 13th day of the month following the report period. This report is a trial balance for comparing the current month's balance against the previous month's and indicating the amount of change in each of the general ledger accounts. Specific guidance in regard to preparation of this report is contained in paragraph 601.4 of NAVSO P3006-1.

(1) Since operating budgets are approved for a given fiscal year, separate general ledgers must be maintained by fiscal year and separate reports will be submitted for each fiscal year, i.e., current year, prior year, and prior year minus one.

(2) Trial Balance Report/Data Bank Card

(a) The data bank cards are a by-product of the general ledger system for those activities operating under Class I Headquarters-sponsored accounting systems. These data bank cards will be submitted in support of the NavCompt Form 2199.

(b) Those activities having AUTODIN capabilities will transmit data bank cards via the AUTODIN in sufficient time to be received by the 5th day of the month following the report period. Those activities having keypunch capability, other than those activities operating under Class I mechanized accounting systems, will also submit data bank cards in support of the NavCompt Form 2199. The data bank card format and applicable general ledger account/line item numbers are contained in figure 2-9.

(3) All accounting officers responsible for the preparation of the NavCompt Form 2199 will take necessary action to ensure that complete and accurate data is reflected in the NavCompt Form 2199 before submission to Headquarters Marine Corps. This will be accomplished by using reconciliation process and formulas outlined in paragraph 601.8 of NAVSO P3006-1.

e. Functional Category/Expense Element Report (NavCompt Form 2171) (Report Symbol DN-7301-20). This report is not longer required as a result of the new reporting date of NavCompt Form 2168. Information that was provided on this report will now be extracted from NavCompt Form 2168 by Headquarters Marine Corps.

f. Military Service Report (NavCompt 2182) (Report Symbol DN-7000-06). This report will be prepared based upon personnel "head count" on the first day of each month. This "head count" will only include those persons in personnel accounting strength category codes as follows:

(1) All chargeable strength category codes.

(2) Nonchargeable strength category codes K, N, U and X. This report will be submitted monthly to the Commandant of the Marine Corps (Code FDB) on NavCompt Form 2182 in sufficient time to be received by the 10th day of the same month for which the report covers. Additional information relative to this report is contained in paragraph 601.7 of NAVSO P3006-1.

g. Major Command Suboperating Budget Report (Report Symbol MC-7301-07). Major commands, authorized in paragraph 2008.2 herein, will issue suboperating budgets to their respective subordinate commands. All reductions of the major commands obligational and expense authority, or adjustments between subordinate commands even though the obligational or expense authority of the major command are not affected, will be reported in the report. Transactions will be summarized by subhead within appropriation and operating/suboperating budget in the format shown in figure 2-10 and will be submitted monthly to the Commandant of the Marine Corps (Code FDA) as soon as possible after all adjustments for the month have been made. The report will be accompanied by a copy of each affected suboperating budget fund authorization. This report will be submitted monthly even though there may not have been any change for the month. "No change" reports will so indicate on the face of the report.

h. Facilities Maintenance Management Reports. The four automated facilities maintenance management reports described in the current edition of MCO P7300.10 are designed to provide data for analyzing and improving maintenance department operations by pinpointing problem areas and weaknesses in the operations and maintenance and repair divisions at Marine Corps major activities. These reports will be prepared as prescribed in the current edition of MCO P7300.10 and forwarded to the maintenance officer with 10 days following the end of each month covered by the reports.

i. Corrected Reports. Data submitted by field activities is incorporated into a data bank monthly. Therefore, corrected reports for previously submitted reports are not desired. The prescribed method of reflecting corrections to reports

previously submitted is to record the correction as a current month transactions. This will ensure correct cumulative totals in the data bank. All corrections or adjustments must be accomplished and reported by 30 September of each fiscal year.

2011. PROGRAM ELEMENTS AND CODES. See figure 2-11 for the program elements and codes.

2012. ADP REPORT CARD FORMATS. The ADP report card formats are provided in conjunction with reports required under paragraph 2010 herein. See figures 2-1 through 2-11.

HEADQUARTERS

_____ MARINE CORPS DISTRICT

From: Director

To:

Subj: Planning Estimate

Accounting Data to be shown
on all obligating and
expenditure documents:

Type of Planning Estimate

____ New

Appropriation

____ Amendment No. _____

Subhead

Operating Budget No.

Quarter New Obligational
Authority

Authorization Accounting Activity
No.
Ref:

First
Second
Third
Fourth
Total
Previous
Total
New
Total

Purpose:

Decreases shown
by "()"

AUTHORIZATION

Authority is hereby granted to incur obligations in the amount(s) indicated above in accordance with instructions on the reverse. When planning estimates are granted for more than one quarter, amounts authorized for other than the current quarter WILL NOT be available for obligation until the first day of the applicable quarter.

Remarks:

Date:

Approved:

Figure 2-1.--Sample Planning Estimate Form.

INSTRUCTIONS

(Reverse Side of Planning Estimate Letter)

1. You are directed to administer this planning estimate of funds considered necessary to operate the activity under your command or operational control for the period stated.
2. The official accounting for this planning estimate will be performed by the Fiscal Officer, __ Marine Corps District.
3. This authorization establishes the recipient as a planning estimate administrator within this command.
4. Since the Director, __ Marine Corps District, retains financial responsibility for your actions, you have no liability under the law for any act causing an obligation or expenditure in excess of this planning estimate which results in an overobligation or overexpenditure of the station operating budget. You are however, responsible to the Director, __ Marine Corps District, as subordinate to superior, and in this sense you are expected to keep obligations and/or expenditures and expenses within the amount authorized.
5. The use of these funds must be kept within the purpose of the planning estimate.
6. Official fiscal regulations and instructions pertaining to the use of appropriated funds are contained in MCO P7300.8D; Navy Comptroller Manual, volumes 2 and 3, and NAVSO P3006-1, Financial Management of Resources.
7. Periodic management reports for your information and use in the administration and reconciliation of this planning estimate will be furnished by the district fiscal officer.

Figure 2-1.--Sample Planning Estimate Form--Continued.

REPORT OF OBLIGATIONS

For the period _____

Report No. _____

1. The documents listed below establish and/or modify obligations to appropriations of funds in the month set forth above. The obligations are designated for payment by the undersigned and are chargeable to the planning estimate under the cognizance of the undersigned.

SIGNATURE

Appropriation and Subhead _____ Operating Budget No. _____

Section I (Recapitulation)

- a. Cumulative obligations - Report No.
- b. Total new obligations (Section IV)
- c. Adjustments to obligations (Section V)
- d. Cumulative obligations to date
- e. Unobligated balance of planning estimate
- f. Total authorized new obligation authority

Section II (New Obligations) (Type Code 4)

Document Number	Type Transactions	Cost Code	Amount	Remarks
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Section III (Adjustments to Obligations) (Type Code 4)

Document Number	Type Transaction	Cost Code	Amount	Remarks
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Figure 2-2.--Sample Report of Obligation.

DATA BANK CHART OF GENERAL LEDGER ACCOUNTS

Account Number	Normal Balance	Account Title
<hr/>		
Asset Accounts (1000 - 1999)		
Cash and Available Funds		
1031	Debit	Allotments/Operating Budgets Authorized (OB AUTHORIZED)
1040	Debit	Funds Collected - Automatic (FUNDS COLLECTED AUTO)
1041	Debit	Funds Collected - Automatic - Intra-Appropriation (FUNDS COLLECTED AUTO INTRA APPN)
1041	Debit	
1042	Debit	Funds Collected - Automatic - Other Government Appropriations (FUNDS COLLECTED AUTO O GOV APPN)
1043	Debit	Funds Collected - Automatic - Trust Fund Accounts (FUNDS COLLECTED AUTO TF ACCOUNTS)
1044	Debit	Funds Collected - Automatic - Nonfederal Sources (FUNDS COLLECTED AUTO NONFED SOURCE)
1045	Debit	Funds Collected - Automatic - MAE (FUNDS COLLECTED AUTO MAE)
1046	Debit	Funds Collected - Automatic - Off-Budget, Federal Agencies (FUNDS COLLECTED AUTO OFF-BUD FED)
1060	Credit	Funds Disbursed (FUNDS DISBURSED)
Receivables		
1100	Debit	Accounts Receivable - U.S. Government Agencies (ACCT REC US GOV)
1110	Debit	Accounts Receivable - Automatic - Billed - U.S. Government Agencies (ACCT REC AUTO BILLED US GOV)

Figure 2-3.--Data Bank Chart of General Ledger Accounts.

Account Number	Normal Balance	Account Title
1111	Debit	Accounts Receivable - Automatic - Billed - Intra-Appropriation (ACCT REC AUTO BILLED INTRA-APPN)
1112	Debit	Accounts Receivable - Automatic - Billed - Other Government Appropriations (ACCT REC AUTO BILLED O GOV APPN)
1113	Debit	Accounts Receivable - Automatic - Billed - Trust Fund Accounts (ACCT REC AUTO BILLED TF ACCOUNTS)
1115	Debit	Accounts Receivable - Automatic - Billed - MAE (ACCT REC AUTO BILLED MAE)
1116	Debit	Accounts Receivable - Automatic - Billed - Off-Budget, Federal Agencies (ACCT REC AUTO BILLED OFF-BUD FED)
1120	Debit	Accounts Receivable - Automatic - Unbilled - U.S. Government Agencies (ACCT REC AUTO BILLED US GOV)
1121	Debit	Accounts Receivable - Automatic - Unbilled - Intra-Appropriation (ACCT REC AUTO UNBILLED INTRA-APPN)
1122	Debit	Accounts Receivable - Automatic - Unbilled - Other Government Appropriations (ACCT REC AUTO UNBILLED O GOV APPN)
1123	Debit	Accounts Receivable - Automatic - Unbilled - Trust Fund Accounts (ACCT REC AUTO UNBILLED TF ACCOUNTS)
1125	Debit	Accounts Receivable - Automatic - Unbilled - MAE (ACCT REC AUTO UNBILLED MAE)
1126	Debit	Accounts Receivable - Automatic - Unbilled - Off-Budget, Federal Agencies (ACCT REC AUTO UNBILLED OFF-BUD FED)
1200	Debit	Accounts Receivable - Public (ACCT REC PUBLIC)

Figure 2-3.--Data Bank Chart of General Ledger
Accounts--Continued.

Account Number	Normal Balance	Account Title
1210	Debit	Accounts Receivable - Automatic - Billed - Public (ACCT REC AUTO BILLED PUBLIC)
1214	Debit	Accounts Receivable - Automatic - Billed - Nonfederal Sources (ACCT REC AUTO BILLED NONFED SOURCE)
1220	Debit	Accounts Receivable - Automatic - Unbilled - Public (ACCT REC AUTO UNBILLED PUBLIC)
1224	Debit	Accounts Receivable - Automatic - Unbilled - Nonfederal Sources (ACCT REC AUTO UNBILLED NONFED SOURCE)
Advances and Progress Payments		
1512	Debit	Travel Advances (TRAVEL ADVANCES)
Reimbursables		
1810	Debit	Reimbursable Orders Received - Automatic - (REIMB ORDER REC AUTO)
1811	Debit	Reimbursable Orders Received - Automatic - Intra-Appropriation (REIMB ORDER REC AUTO INTRA-APPN)
1812	Debit	Reimbursable Orders Received - Automatic - Other Government Appropriations (REIMB ORDER REC AUTO O GOV APPN)
1813	Debit	Reimbursable Orders Received - Automatic - Trust Fund Accounts (REIMB ORDER REC AUTO TF ACCOUNTS)
1814	Debit	Reimbursable Orders Received - Automatic - Nonfederal Sources (REIMB ORDER REC AUTO NONFED SOURCE)
1815	Debit	Reimbursable Orders Received - Automatic - MAE (REIMB ORDER REC AUTO MAE)

Figure 2-3.--Data Bank Chart of General Ledger Accounts--Continued.

Account Number	Normal Balance	Account Title
1816	Debit	Reimbursable Orders Received - Automatic - Off-Budget, Federal Agencies (REIMB ORDER REC AUTO OFF-BUD FED)
		Other Assets
1910	Debit	Deferred Charges (DEFERRED CHARGES)
1930	Debit	Undistributed Expenses/Costs (UNDISTRIBUTED EXPENSES/COSTS)
1960	Debit	Unmatched Funds Disbursed (UNMATCHED FUNDS DISBURSED)
		Liability Accounts (2000-2999)
2000	Credit	Accounts Payable - U.S. Government Agencies (ACCT PAY US GOV AGENCIES)
2010	Credit	Accounts Payable - U.S. Government Agencies (ACCT PAY US GOV AGENCIES)
2100	Credit	Accounts Payable - Foreign Nationals - Public (ACCT PAY FOR NATL PUBLIC)
2110	Credit	Accounts Payable - Foreign Nationals - Public (ACCT PAY FOR NATL PUBLIC)
2140	Credit	Accounts Payable - Public - Other (ACCT PAY PUBLIC OTHER)
		Investment Accounts (3000-3999)
3211	Credit	Uncommitted/Unobligated Authorizations - Direct Program (UNCOM/UNOBL AUTH DIRECT PROG)
3212	Credit	Uncommitted/Unobligated Authorizations - Reimbursable Program (UNCOM/UNOBL AUTH REIMB PROG)
3230	Credit	Undelivered Orders/Outstanding Obligations - Direct Program (UNDEL ORDER DIR PROG)

Figure 2-3.--Data Bank Chart of General Ledger Accounts--Continued.

Account Number	Normal Balance	Account Title
3231	Credit	Undelivered Orders/Outstanding Obligations - Direct Program - Other (UNDEL ORDER DIR PROG OTHER)
3232	Credit	Undelivered Orders/Outstanding Obligations - Reimbursable Program (UNDEL ORDER REIMB PROG)
3233	Credit	Undelivered Orders/Outstanding Obligations - Reimbursable Program - Intra-Appropriation (UNDEL ORDER REIMB INTRA-APPN)
3234	Credit	Undelivered Orders/Outstanding Obligations - Reimbursable Program - Other Government Appropriations (UNDEL ORDER REIMB O GOV APPN)
3235	Credit	Undelivered Orders/Outstanding Obligations - Reimbursable Program - Trust Fund Accounts (UNDEL ORDER REIMB TF ACCOUNT)
3236	Credit	Undelivered Orders/Outstanding Obligations - Reimbursable Program - Nonfederal Sources (UNDEL ORDER REIMB NONFED SOURCE)
3237	Credit	Undelivered Orders/Outstanding Obligations - Reimbursable Program - MAE (UNDEL ORDER REIMB MAE)
3238	Credit	Undelivered Orders/Outstanding Obligations - Reimbursable Program - Off-Budget, Federal Agencies (UNDEL ORDER REIMB OFF-BUD FED)
3239	Credit	Undelivered Orders/Outstanding Obligations - Direct Program - Maintenance of Real Property (UNDEL ORDER DIRECT PROG MRP)
3280	Credit	Direct Unobligated Balance Available in Expired Accounts (DIR UNOBLIG BAL AVAL EXPIRED ACCT)
3310	Credit	Accrued Expenditures/Expenses - Direct Program (ACCRUED EXPENSES DIRECT PROG)
3311	Debit	Accrued Expenditures/Expenses (Contra) (ACCRUED EXPENSES CONTRA)

Figure 2-3.--Data Bank Chart of General Ledger
Accounts--Continued.

Account Number	Normal Balance	Account Title
3320	Credit	Accrued Expenditures/Expenses - Reimbursable Program (ACCRUED EXPENSES REIMB PROG)
3330	Credit	Accrued Expenditures/Expenses - Military Personnel (ACCRUED EXPENSES MIL PERS)
Income Accounts (4000-4999)		
4010	Credit	Income - Automatic (INCOME AUTO)
4011	Credit	Income - Automatic - Intra-Appropriation (INCOME AUTO INTRA-APPN)
4012	Credit	Income - Automatic - Other Government Appropriations (INCOME AUTO O GOV APPN)
4013	Credit	Income - Automatic - Trust Fund Accounts (INCOME AUTO TF ACCOUNTS)
4014	Credit	Income - Automatic - Nonfederal Sources (INCOME AUTO NONFED SOURCE)
4015	Credit	Income - Automatic - MAE (INCOME AUTO MAE)
4016	Credit	Income - Automatic - Off-Budget, Federal Agencies (INCOME AUTO OFF-BUD FED)
Expense Accounts (5000-5999)		
5010	Debit	Cost of Work or Services for Others - Current Year (COST WORK FOR OTHERS CURRENT YR)
5020	Debit	Cost of Work or Services for Others - Prior Year 1st (COST WORK FOR OTHERS PRIOR YR 1)
5030	Debit	Cost of Work or Services for Others - Prior Year 2d (COST WORK FOR OTHERS PRIOR YR 2)
5310	Debit	General Expenses - Military Personnel (GEN EXPENSES MILITARY PERSONNEL)
5321	Debit	General Expenses - Other - Current Year (GEN EXPENSES OTHER CURRENT YR)

Figure 2-3.--Data Bank Chart of General Ledger Accounts--Continued.

Account Number	Normal Balance	Account Title
5322	Debit	General Expenses - Other - Prior Year 1st (GEN EXPENSE OTHER PRIOR YR 1)
5323	Debit	General Expenses - Other - Prior Year 2d (GEN EXPENSE OTHER PRIOR YR 2)
5324	Debit	General Expenses - Maintenance of Real Property - Current Year (GEN EXPENSE MRP CURR YR)
5325	Debit	General Expenses - Maintenance of Real Property - Prior Year 1st (GEN EXPENSE MRP PRIOR YR 1)
5326	Debit	General Expenses - Maintenance of Real Property - Prior Year 2d (GEN EXPENSE MRP PRIOR YR 2)
Memorandum/Budgetary Accounts (9000-9999)		
9611	Debit	Accounts Receivable - Other Than Automatic - Billed - Intra-Appropriation (ACCT REC OTA BILLED INTRA-APPN)
9612	Debit	Accounts Receivable - Other Than Automatic - Billed - Other Government Appropriations (ACCT REC OTA BILLED O GOV APPN)
9613	Debit	Accounts Receivable - Other Than Automatic - Billed - Trust Fund Accounts (ACCT REC OTA BILLED TF ACCOUNTS)
9614	Debit	Accounts Receivable - Other Than Automatic - Billed - Nonfederal Sources (ACCT REC OTA BILLED NONFED SOURCE)
9615	Debit	Accounts Receivable - Other Than Automatic - Billed - MAE (ACCT REC OTA BILLED MAE)
9616	Debit	Accounts Receivable - Other Than Automatic - Billed - Off-Budget, Federal Agencies (ACCT REC OTA BILLED OFF-BUD FED)

Figure 2-3.--Data Bank Chart of General Ledger
Accounts--Continued.

Account Number	Normal Balance	Account Title
9621	Debit	Accounts Receivable - Other Than Automatic - Unbilled - Intra-appropriation (ACCT REC OTA UNBILLED INTRA-APPN)
9622	Debit	Accounts Receivable - Other Than Automatic - Unbilled - Other Government Appropriations (ACCT REC OTA UNBILLED O GOV APPN)
9623	Debit	Accounts Receivable - Other Than Automatic - Unbilled - Trust Fund Accounts (ACCT REC OTA UNBILLED TF ACCOUNTS)
9624	Debit	Accounts Receivable - Other Than Automatic - Unbilled - Nonfederal Sources (ACCT REC OTA UNBILLED NONFED SOURCE)
9625	Debit	Accounts Receivable - Other Than Automatic - Unbilled - MAE (ACCT REC OTA UNBILLED MAE)
9626	Debit	Accounts Receivable - Other Than Automatic - Unbilled - Off-Budget, Federal Agencies (ACCT REC OTA UNBILLED OFF-BUD FED)
9631	Credit	Reimbursement Income - Other Than Automatic - Intra-Appropriation (REIMB INCOME OTA INTRA-APPN)
9632	Credit	Reimbursement Income - Other Than Automatic - Other Government Appropriations (REIMB INCOME OTA O GOV APPN)
9633	Credit	Reimbursement Income - Other Than Automatic - Nonfederal Sources (REIMB INCOME OTA NONFED SOURCE)
9634	Credit	Reimbursement Income - Other Than Automatic - Nonfederal Sources (REIMB INCOME OTA NONFED SOURCE)
9635	Credit	Reimbursement Income - Other Than Automatic - MAE (REIMB INCOME OTA MAE)

Figure 2-3.--Data Bank Chart of General Ledger
Accounts--Continued.

Account Number	Normal Balance	Account Title
9636	Credit	Reimbursement Income - Other Than Automatic - Off-Budget, Federal Agencies (REIMB INCOME OTA OFF-BUD FED)
9641	Debit	Reimbursements Collected - Other Than Automatic - Intra-Appropriation (REIMB COLLECT OTA INTRA-APPN)
9642	Debit	Reimbursements Collected - Other Than Automatic - Other Government Appropriations (REIMB COLLECT OTA O GOV APPN)
9643	Debit	Reimbursements Collected - Other Than Automatic - Trust Fund Accounts (REIMB COLLECT OTA TF ACCOUNTS)
9644	Debit	Reimbursements Collected - Other Than Automatic - Nonfederal Sources (REIMB COLLECT OTA NONFED SOURCE)
9645	Debit	Reimbursements Collected - Other Than Automatic - MAE (REIMB COLLECT OTA MAE)
9646	Debit	Reimbursements Collected - Other Than Automatic - Off-Budget, Federal Agencies (REIMB COLL OTA OFF-BUD FED)
9951	Debit	Expense Availability - Direct Program and Military Personnel (EXPENSES AVAL DIR PROG & MIL PERS)
9952	Debit	Expense Availability - Reimbursable Program (EXPENSE AVAL REIMB PROG)
9961	Credit	Budgeted Expense Availability - Direct Program (BUDGETED EXPENSE AVAL DIRECT PROG)
9962	Credit	Budgeted Expense Availability - Reimbursable Program (BUDGETED EXPENSE AVAL REIMB PROG)
9963	Credit	Budgeted Expense Availability - Military Personnel (BUDGETED EXPENSE AVAL MIL PERS)

Figure 2-3.--Data Bank Chart of General Ledger Accounts--Continued.

Account Number	Normal Balance	Account Title
9964	Debit	Unexpensed Balance of Expired Account - Direct Program and Military Personnel (UNEXPENSED BAL EXPIRED ACCT DIR PROG)
9991	Debit	Military Personnel Resources Available (MIL PERS RESOURCES AVAL)
9994	Credit	Military Personnel Authority (MILITARY PERSONNEL AUTHORITY)
9995	Credit	Military Personnel Services Applied (MIL PERS SERVICES APPLIED)
Statistical Accounts (0900-0999)		
0912		Direct Expenses for Disposal of Personal Property and Production of Lumber and Timber Products (DIS PERS PROP LUM & TIMBER)
0915		Consignments (CONSIGNMENTS)
0925		Unpaid Obligations - Foreign Nationals - Lapsed Years (UNPAID OBLIG FOR NATL LAPSED YR)
0926		Unpaid Obligations - Foreign Nationals - Lapsed Year (UNPAID OBLIG FOR NATL LAPSING YR)
0927		Anticipated Retroactive Pay Increases for Master Labor Contract Employees (ANTI RETRO PAY INCE MLC EMPL)
0949		MRP - Gross Adjusted Obligations (MRP GROSS ADJ OBLIG)
0966		Annual Leave - Contingent Liability (ANNUAL LEAVE CONTIG LIAB)
0967		Earned and Unpaid Salaries and Wages (EARNED UNPAID SAL & WAGES)

Figure 2-3.--Data Bank Chart of General Ledger Accounts--Continued.

Account Number	Normal Balance	Account Title
0970		Gross Adjusted Obligations - Automated Data Processing - Direct Program (GROSS ADJ OBL - ADP - DIR PROG)
0971		Gross Adjusted Obligations - Travel - Direct Program (GROSS ADJ OBL TRAVEL DIR PROG)
0972		Gross Adjusted Obligations - Travel - Reimbursable Program (GROSS ADJ OBL TRAVEL REIMB PROG)
0975		Gross Adjusted Obligations - Automated Data Processing - Reimbursable Program (GROSS ADJ OBL - ADP - REIMB PROG)
0981		Gross Adjusted Obligations - Foreign Military Sales (FMS) Administrative Costs (GROSS ADJ OBL FMS ADMIN COSTS)
0982		Foreign Military Sales (FMS) Administrative Costs - Military Personnel (FMS ADMIN COSTS MIL PERS)
0983		Current Year Expense - Flight Operations (CURR YR EXPENSE - FLIGHT OPERATIONS)
0984		Unfilled Orders - Flight Operations (UNFILLED ORDERS - FLIGHT OPERATIONS)
0D--		Gross Adjusted Obligations - Obligational Authority By Program Element Code (GROSS ADJ OBL AUTH)
0R--		Gross Adjusted Obligations - Automatic Reimbursable Program By Program Element Code (GROSS ADJ OBL AUTO REIMB PROG)
0P10		Obligations Centrally Identified PSE Acquisitions
0P20		Obligations Locally Identified PSE Acquisitions
0A31		Annual Obligation Amount Less MRP

Figure 2-3.--Data Bank Chart of General Ledger Accounts--Continued.

Account	Normal	
Number	Balance	Account Title

0A32		Annual MRP Force
0A71		Assigned Target TAD - Direct

Summary general ledger accounts are created from one or more detail general ledger accounts which display the total of one or more general ledger accounts. The summary General Ledger accounts are as follows:

Summary General Ledger Account	Detail General Ledger Accounts
1040*	Sum of GLA's 1041, 1042, 1043, 1044, 1045, and 1046
1100	Sum of summary accounts 1110 and 1120 or sum of GLA's 1111, 1112, 1113, 1115, 1116, 1121, 1122, 1123, 1125, and 1126
1110	Sum of GLA's 1111, 1112, 1113, 1115, and 1116
1120	Sum of GLA's 1121, 1122, 1123, 1125, and 1126
1200	Sum of summary accounts 1210 and 1220 or sum of GLA's 1214 and 1224
1210	Sum of GLA 1214
1220	Sum of GLA 1224
1810	Sum of GLA's 1811, 1812, 1813, 1814, 1815, and 1816
2000	Sum of GLA 2010
2100	Sum of GLA's 2110 and 2140
3230	Sum of GLA's 3231 and 3239
3232	Sum of GLA's 3233, 3234, 3235, 3236, 3237, and 3238
4010	Sum of GLA's 4011, 4012, 4013, 4014, 4015, and 4016

Figure 2-3.--Data Bank Chart of General Ledger Accounts--Continued.

CARD ITEM LAYOUT (5230)

☐ INPUT

☐ OUTPUT

TAPE LABEL: _____ NUMBER OF WORDS IN ITEM _____
 FILE ID: _____ PUNCH MODE: ☐ TRANSLATED ☐ UNTRANSLATED
 ITEMS PER BLOCK: _____ STOP FREQUENCY: _____

DESCRIPTION OF CARD/FILE: OPERATING BUDGET/EXPENSE DETAIL - MECHANIZED DETAIL CARD FORMAT

Register BR-11; CC 50 - "X" means no work units

*Marine Corps Finance Center - "9"

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Register Number	Appn	Subhead	Period Ending	Mo.	Yr.	AAAN	Operating Budget	UIC Chargeable Activity	Functional Cat.	Subfunc. Cat.	Subunit. Cat.	Subproject. Cat.	Subtask. Cat.	Subelement. Cat.	Subobject. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.	Subcode. Cat.
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
Work Units																																							

CARD ITEM LAYOUT (5230)

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☐ OUTPUT

TAPE LABEL: _____ NUMBER OF WORDS IN ITEM _____
 FILE ID: _____ PUNCH MODE: ☐ TRANSLATED ☐ UNTRANSLATED
 ITEMS PER BLOCK: _____ STOP FREQUENCY: _____
 DESCRIPTION OF CARD/FILE: OPERATING BUDGET/EXPENSE REPORT - MECHANIZED BUDGET SUBMISSION CARD
 FORMAT _____
 *CC 50 - "Y" means no work units.
 "Y" means one work unit.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
APPN		SURHEAD		AAAN		OPER BUDGET		UTC		PUNCT. CAT.		EXP. BLM.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.	
WORK UNITS		EMPLOYER-HOURS		FISCAL YEAR		COST ACCOUNT		AMOUNT		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.		PUNCT. CAT.	
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80

Figure 1. Mechanized Submission Card.

PERFORMANCE STATEMENT (NAVMC FORM 10890)

PREPARATION

1. General. The information reported on the performance statement will be obtained from the approved operating budget and job order records. The preparation will be in accordance with the following instructions:

a. Heading. The heading will show the report title, period ending date, "from" and "to" addresses, appropriation/subhead and operating budget.

b. Horizontal Alignment

COLUMN		
<u>NUMBER</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
1	PE CODE	Program element code as assigned by Headquarters Marine Corps and as applicable to each activity.
2	F/SF	Functional/subfunctional category code as contained in NavCompt Manual, volume 2 and as applicable to each activity.
3	COST ACCT	Cost account code as contained in NavCompt Manual, volume 2 and as applicable to each activity.
4	DESCRIPTION	Short description for the cost account code title as shown in column 3.
5	EE	Expense element for expenses (column 7) or unfilled order (column 8) as applicable. Expense elements A, B and C will not be reflected.
6	CURRENT YTD ACT EMPLOYEE--HRS	Current year-to-date actual civilian employee hours rounded to the nearest hour. This column will show employee hours only against expense element "U".
7	CURRENT YTD EXPENSES	Current year-to-date expenses rounded to the nearest dollar by expense element as shown in column 5.

Figure 2-6.--Performance Statement (NAVMC 10890).

COLUMN NUMBER	TITLE	DESCRIPTION
8	CURRENT YEAR UNFIL ORDERS	Current year-to-date unfilled orders rounded to the nearest dollar by expense element as shown in column 5. Only current year unfilled orders will be shown in this column. Prior year unfilled orders will not be included.
9	TOTAL OBLIGATIONS	Total of columns 7 and 8 by expense element
10	BUDGETED AMT TO DATE	This column will reflect the quarterly apportionment of the annual budget plan by expense element for each applicable cost account code. A percentage of the annual budget plan can be utilized to arrive at the budgeted amount to date. Should a percentage be used the percentage must be inclusive of all applicable quarters. The amount shown in this column will be in full dollars.
11	PERCENT (%) BUDGET TO DATE	The percentage of total obligations against the quarterly apportionment to the nearest 10th. This is arrived at by dividing column 10 into column 9.
12	ANNUAL BUDGET	This column will reflect the annual budget plan by expense element for each applicable cost account code.
13	% ANNUAL BUDGET	The percentage of total obligations against the annual budget to the nearest 10th. This is arrived at by dividing column 12 into column 9.

c. Vertical Totals

(1) Cost Account Code. A cost account total will be reflected which consists of all the expense elements applicable to a given cost account code.

(2) Subfunctional. A subfunctional total will be reflected which will consist of all cost account code totals within the given subfunctional category.

Figure 2-6.--Performance Statement (NAVMC
10890)--Continued.

(3) Functional. A functional total will be reflected which will consist of all the subfunctional totals within the given functional category.

(4) Program Element. A program element total will be reflected which consists of all the functional totals within a given program element. Further, the program element code and the 6-digit program element number will be shown, i.e., BE/26496M.

(5) Subhead, Appropriation, and Expense Operating Budget. A separate report will be prepared for each subhead within an appropriation and expense operating budget. The subhead total consists of all the program element totals within a given subhead.

Figure 2-6.--Performance Statement (NAVMC
10890)--Continued.

17007 PUT

TAPIC LABEL: _____
 NUMBER OF WORDS IN ITEM: _____
 PUNCH MODE: ☐ TRANSLATED ☐ UNTRANSLATED
 FILE ID: _____
 STOP FREQUENCY: _____
 ITEMS PER BLOCK: _____

DESCRIPTION OF CARD/FILE: 10890 PERFORMANCE STATEMENT - MECHANIZED DATA CARD

[illegible]

Figure 2-7.--Mechanized Data Core

[illegible]

Figure 2-8. --Preliminary statement.

DATE RECD BY: 920128 JG

Input:

NUMBER OF WORDS IN ITEM _____
PUNCH MODE ☐ TRANSLATED ☐ UNTRANSLATED
STOP FREQUENCY: _____

THE UNIVERSITY OF CHICAGO

My number will always be "101"

0998 and 0999

the general ledger account balance is other than the normal balance, a high punch will be recorded in the last row of the unpledged money field.

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Figure 30-50. Bank Cards.

MAJOR COMMAND SUBOPERATING BUDGET REPORT

FROM:		TO: COMMANDANT OF THE MARINE CORPS (CODE: FDA)		APPROPRIATION AND SUBHEAD	
PRIMARY OPERATING BUDGET:		PERIOD ENDING:		MAJOR COMMAND NAME: REPORT NO.	
SUBOPERATING BUDGET NO.	ACTIVITY	AUTHORIZED CURRENT MONTH (+ OR -)		AUTHORIZED TO DATE	
		OBLIGATION	EXPENSE	OBLIGATION	EXPENSE
	*Annotate real property maintenance "floor" for NOA/Expense Authority for each sub OR. Parent Operating Budget	*	*	*	*
	Total Authorized by OMC	*	*	*	*
<p>This report includes amounts authorized by Headquarters Marine Corps through the reporting period, including amendment number dated</p> <p>*This amount will be included in the table by sub OR but identified separately as a nonadd in the total of each column.</p>					

Figure 2-10.--Major Command Suboperating Budget Report.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
0	1106	2700	AA	01098M	10	MANAGEMENT HQ (INTERNATIONAL) (OM)
0	1106	2700	AB	01004M	10	INTERNATIONAL ACTIVITIES
0	1106	2700	AC	01009M	10	MC SUPPORT TO MAP
0	1106	2720	BA	26314M	2A	SIGINT TACTICAL SUPPORT (OM)
0	1106	2720	BB	26494M	2B	MAINT REAL PROP
0	1106	2720	BD	26312M	2A	OTHER COMBAT SUPPORT MARINE (OM)
0	1106	2720	BE	26496M	2B	BASE OPERATIONS MARINE
0	1106	2720	BF	26497M	2B	TRAINING MARINE
0	1106	2720	BG	26498M	2C	MANAGEMENT HQ (FLEET) (OM)
0	1106	2720	BH	26142M	2A	MAR TACT RECON SQDN (OM)
0	1106	2720	BI	26143M	2A	MAR TACT ELEC WARFARE SQDN (OM)
0	1106	2720	BJ	26495M	2B	BASE COMM (OTHER SUPPORT) (OM)
0	1106	2720	BK	26100M	2A	WING AGGREGATE
0	1106	2720	BL	21298M	2A	MANAGEMENT HQ (LANTCOM)
0	1106	2720	BM	21398M	2A	MANAGEMENT HQ (USEUCOM)
0	1106	2720	BN	21498M	2A	MANAGEMENT HQ (PACOM)
0	1106	2720	BO	21118N	2A	AIRBORNE COMD POSTCINCPAC
0	1106	2720	BP	21598M	2A	MANAGEMENT HQ (SOUTHCOM)
0	1106	2720	BQ	21698M	2A	MANAGEMENT HQ (REDCOM)
0	1106	2720	BR	28010M	2C	JOINT TACTICAL COMMUNICATIONS (OM)
0	1106	2720	BS	28011M	2C	JCS DIRECT-COORDINATE EX (OM)
0	1106	2720	BT	28015N	2A	FLEET SUPPORT SQDN
0	1106	2720	BV	24698N	2A	MANAGEMENT HQ (FLEET)
0	1106	2720	BW	24798N	2A	MANAGEMENT HQ (SEACONTROL/PROJECTION)
0	1106	2720	BX	26211M	2A	DIVISIONS MARINE (OM)
0	1106	2720	BY	24898N	2A	MANAGEMENT HQ (SURFACE)
0	1106	2720	YN	28022M	2B	FOREIGN CURRENCY FLUTUATION-DOD
0	1106	2720	2A	24411N	2A	ASSAULT SHIPS- AMPHIBIOUS (OM)
0	1106	2720	2B	24283N	2A	SUBMARINE SUPPORT (OM)
0	1106	2720	2C	24615N	2A	BASE OPS FLEET SUPPORT (PORT) (OM)
0	1106	2720	2D	24651N	2A	MISC OTHER FLEET COMMAND (OM)
0	1106	2720	2E	24412N	2A	SUPPORT SHIPS -AMPHIBIOUS
0	1106	2720	2F	26134M	2A	F-18 SQDNS
0	1106	2720	2G	26111M	2A	A-4 SQUADRONS (OM)

Figure 2-11.--Program Elements and Codes.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
0	1106	2720	2H	26112M	2A	A-6 SQUADRONS (OM)
0	1106	2720	2I	24455N	2A	NAVAL CONSTRUCTION FORCE
0	1106	2720	2J	24112N	2A	ATTACK CARRIERS MULT PURRACFT (OM)
0	1106	2720	2K	26114M	2A	F-4 SQUADRONS (OM)
0	1106	2720	2L	21120M	2A	AIRBORNE COMMAND POST(CINCLAN) (OM)
0	1106	2720	2N	26117M	2A	LAAM BATTALIONS (OM)
0	1106	2720	2P	26118M	2A	TACTICAL AIR CONTROL SYSTEM (OM)
0	1106	2720	2Q	26110M	2A	AV8 SQUADRON (OM)
0	1106	2720	2R	26121M	2A	CH-46 SQUADRONS (OM)
0	1106	2720	2S	26122M	2A	CH-53 SQUADRONS (OM)
0	1106	2720	2T	26120M	2A	UH-1E SQUADRONS (OM)
0	1106	2720	2U	26131M	2A	HMA SQUADRONS (OM)
0	1106	2720	2V	26315M	2A	FORCE SERV SUPPORT (OM)
0	1106	2720	2X	26125M	2A	HELICOPTER COMBAT SUPPORT(OM)
0	1106	2720	2Y	26126M	2A	TACTICAL COMBAT SUPPORT(OM)
0	1106	2720	2Z	26127M	2A	KC-130 SQUADRONS (OM)
0	1106	2720	22	24655N	2A	OP HQ-SEA CONTROL
0	1106	2720	23	26138M	2A	AIR-LAUNCH ORD AND MISS
0	1106	2720	24	28090M	2A	INSTAL A/V SPT(TACTICAL)
0	1106	2720	25	28090M	2B	INSTAL A/V SPT(TACTICAL)
0	1106	2720	27	24227N	2A	SUPPORT FORCES - SURFACE
0	1106	2720	28	24453N	2A	FLEET SUPPORT SQUADRONS
0	1106	2720	29	24291N	2A	CRUISERS (OM)
0	1106	2720	6W	29999M	2B	SUPPLY OPNS (NTPS)
0	1106	2730	3A	31056N	3B	INTELLIGENCE COMMUNICATION
0	1106	2730	3D	33113N	3D	NAVCOM
0	1106	2730	3E	35128N	3E	COUNTERINTELLIGENCE INVEST AC
0	1106	2730	3G	35127N	3A	FOREIGN CI ACTIVITIES
0	1106	2730	3H	35801M	3A	MC SUPPORT TO DMA
0	1106	2730	3I	35805M	3A	MC SPT TO NSA
0	1106	2730	3J	35806M	3A	MC SUPPORT TO DNA
0	1106	2730	3K	35807M	3A	MC SUPPORT TO JCS
0	1106	2730	3L	35808M	3A	MC SUPPORT TO DCA
0	1106	2730	3M	35809M	3A	MC SUPPORT TO DIA
0	1106	2730	30	31011N	3A	CRYPTOLOGIC ACTIVITIES

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
0	1106	2730	31	31020N	3A	ELINT/DEFENCE ANALYSIS
0	1106	2730	32	31021N	3A	INTELLIGENCE PRODUCTION ACTIVITY
0	1106	2730	34	31012N	3A	HUMINT
0	1106	2730	36	31025N	3A	INTELLIGENCE DATAHANDLING SYSTEMS
0	1106	2730	39	31055N	3B	CRYPTOLOGIC COMMUNICATION
0	1106	2740	41	42198N	4A	MANAGEMENT HQ (SEALIFT)(IF)
0	1106	2760	61	65001N	6A	R&D LABS - INDUSTRIALLYFUNDED
0	1106	2760	62	64780M	6A	JINTACCS
0	1106	2760	63	65898N	6A	MANAGEMENT HQ (R&D)
0	1106	2760	64	65854M	6A	DEVELOPMENT CENTERSUPPORT
0	1106	2760	65	65851N	6A	FACILITIES -INSTALLATIONS SUPPORT
0	1106	2760	66	65351N	6A	PACIFIC MISSILE RANGE
0	1106	2760	67	65904N	6A	SERV SUPPORT TO ARPA
0	1106	2770	7B	72007M	7D	DEPOT MAINTENANCE ACT(IF)
0	1106	2770	7E	72207M	7D	DEPOT MAINTENANCEACTIVITY (OM)
0	1106	2770	7F	72894M	7C	MAINT REAL PROP
0	1106	2770	7G	72890M	7C	INSTAL A/V SPT(LOGISTICS)
0	1106	2770	7W	79999M	7B	SUPPLY DEPOT OPNS(NTPS)
0	1106	2770	7X	79998M	7A	SUPPLY DEPOT OPNS(NTPS)
0	1106	2770	7Y	79997M	7C	BASE OPS (NTPS)
0	1106	2770	70	71111N	7A	SUPPLYDEPOTS/OPERATIONS
0	1106	2770	71	71111M	7A	SUPPLYDEPOTS/OPERATIONS (OM)
0	1106	2770	72	71112M	7B	INVENTORY CONTROL POINTS(OM)
0	1106	2770	73	78010M	7D	2D DESTN TRANS COM (OM)
0	1106	2770	73	78010M	7D	2D DESTN TRANS COM (OM)
0	1106	2770	73	78010M	7D	2D DESTN TRANS COM (OM)
0	1106	2770	74	72895M	7C	BASE COMMUNICATIONS(LOGISTICS) (OM)
0	1106	2770	75	72896M	7C	BASE OPERATIONS (OM)
0	1106	2770	76	72898N	7D	MGMT HQ (LOG) NAVY
0	1106	2770	77	78110M	7D	MC SUPPORT TO DSA
0	1106	2770	78	72891M	7E	COMMISSARY RETAIL SALES(OM)
0	1106	2770	79	78009M	7D	1ST DESTN TRANSPORTATION
0	1106	2770	79	78009M	7D	1ST DESTNTRANSPORTATION
0	1106	2770	79	78009M	7D	1ST DESTN TRANSPORTATION
0	1106	2780	HA	85796M	8A	BASE OPERATIONS MC(OM)

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
0	1106	2780	HB	85794M	8A	MAINT REAL PROP
0	1106	2780	HC	88711M	8F	ARMED FORCES INFO
0	1106	2780	HW	89790M	8A	INSTAL A/V SPT (OTHER PROG 8)
0	1106	2780	HD	88716M	8E	PERSONNEL SUPPORT (OTHER)
0	1106	2780	HE	88716M	8E	OTHER PERS ACT (NAVY)
0	1106	2780	HF	88721M	8E	PERSONNEL HOLDING ACCT
0	1106	2780	HG	88731M	8E	PCS TRAVEL MARINE CORPS
0	1106	2780	HH	88732M	8E	TRANSIENTS
0	1106	2780	HI	89721N	8E	JR ROTC (OM)
0	1106	2780	HJ	85798M	8E	MANAGEMENT HQ (TRNG)
0	1106	2780	HK	85798N	8E	MANG HQ (TRAIN) NAVY
0	1106	2780	HL	89790M	8B	INSTAL A/V SPT (OTHER PROG 8)
0	1106	2780	HM	82724M	8E	RESERVE OFFICERS CANDIDATE PROGRAM
0	1106	2780	HN	84731M	8B	GENERAL SKILL TRAINING (OM)
0	1106	2780	HP	84722M	8B	OCS/OTS (MCDEC) (OM)
0	1106	2780	HQ	84724M	8C	OTHER COLLEGE COM PROG (OM)
0	1106	2780	HR	84723N	8E	ROTC
0	1106	2780	HS	89731M	8B	TRAINING SUPPORT TO UNITS(MCDEC,8&EYE)
0	1106	2780	HT	89790M	8C	INSTAL A/V SPT (OTHER PROG 8)
0	1106	2780	HU	89790M	8E	INSTAL A/V SPT (OTHER PROG 8)
0	1106	2780	HV	89790M	8A	INSTAL A/V SPT OTHER PROGRAM 8
0	1106	2780	HZ	84722M	8B	OCS/OTS (HQMC)
0	1106	2780	H4	88743M	40	DEBT PAYMENTS (FAMILY HOUSING)
0	1106	2780	H5	88745M	11	OPERATION (FAMILY HOUSING)
0	1106	2780	H6	88746M	21	MAINTENANCE (FAMILY HOUSING)
0	1106	2780	8F	89732M	8C	OFF DUTY & VOL EDUCATION PROG (OM)
0	1106	2780	8G	89731M	8B	TRAINING SUPPORT TO UNITS (HQMC)
0	1106	2780	8K	81711M	8E	RECRUITING-ACTIVITIES (OM)
0	1106	2780	8L	81712M	8E	ADVERTISING ACTIVITIES (OM)
0	1106	2780	8M	81713M	8E	EXAM ACTIVITIES
0	1106	2780	8N	84741N	8D	UNDERGRADUATE PILOT TRAINING (UPT) (OM)
0	1106	2780	8P	84711M	8A	RECRUIT TRAINING (OM)
0	1106	2780	8Q	84742N	8D	UNDERGRAD NAVIG/NAVAL FLIGHT OFF (OM)
0	1106	2780	8S	84721N	8E	SERVICE ACADEMIES
0	1106	2780	8T	84771M	8B	SUPPORT OF TRNG ESTAB (HQMC) (OM)

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPR	SH	PECODE	PE	BCC	TITLE
0	1106	2780	8U	84751M	8C	PROFESS MILITARY (MCDEC) (OM)
0	1106	2780	8W	84752M	8C	OTHER PROFESSIONAL EDUCATION (OM)
0	1106	2780	8X	84733M	8B	GENERAL INTEL SKILL TRAINING (OM)
0	1106	2780	8Y	84734M	8B	CRYPTO/SIGINT SKILL TRAINING (OM)
0	1106	2780	8Z	85795M	8A	BASE COM TRAINING (OM)
0	1106	2790	9A	91295M	9B	BASE COM (ADMIN)
0	1106	2790	9C	91214M	9B	PUBLIC AFFAIRS (OM)
0	1106	2790	9E	91220M	9B	PERSONNEL ADMIN (MCPASA) (OM)
0	1106	2790	9H	91212M	9B	(PROG 9) OTHER HQ SUPPORT, NAVY
0	1106	2790	9I	92398M	9A	MGT HQ (DEPT'L) (ALL OTHER)
0	1106	2790	9J	91295M	9B	TELECOMMUNICATION
0	1106	2790	9K	91212M	9B	SERV WIDE SPT (NOT OTHERWISE) (OM)
0	1106	2790	9L	92398N	9C	MANAGEMENT HQ (DEPT) NAVY
0	1106	2790	9M	91296M	9B	BASE OPS (HH, QUANTICO)
0	1106	2790	9N	91298M	9A	MANAGEMENT HQ (PUBLIC AFFAIRS) (OM)
0	1106	2790	9P	91294M	9B	MAINT REAL PROP
0	1106	2790	9R	92398M	9A	FOREIGN MILITARY SALES (HQMC) (OM)
0	1106	2790	9S	92498M	9A	NON-DEPART/STAFF MGT ACTY (ADMIN) (OM)
0	1106	2790	9T	92498N	9C	MANAGEMENT HQ (ADMIN)
0	1106	2790	9W	99999M	9A	TAD
0	1106	2790	90	92490M	9A	INSTAL A/V SPT (ADMIN)
0	1106	2790	91	92490M	9B	INSTAL A/V SPT (ADMIN)
0	1106	2790	93	91212M	9B	SERV WIDE SPT (NOT O/W) (OM) (MSG, MARTD, HMX)
0	1106	2790	95	91519M	90	MC REIMBURSABLES
0	1106	2790	96	91503M	9C	MC SUPPORT TO OSD (CMD)
0	1106	2790	97	91518M	9C	MC SUPPORT TO NON-DOD ACTIVITIES
0	1106	2790	98	91507M	9C	MC SUPPORT TO JCS
0	1106	2790	99	91119M	9A	WWMCCS ADP (OM)
0	1107	2710	5A	52501M	1A	F-4 SQUADRONS (VMFA) MCR
0	1107	2710	5B	52502M	1A	A-4 SQUADRONS (VMA) MCR
0	1107	2710	5C	52503M	1A	OV-10 SQUADRONS (VMO) (MCR)
0	1107	2710	5D	52504M	1A	KC-130 SQUADRONS (VMGR) (MCR)
0	1107	2710	5E	52505M	1A	TACTICAL COMBAT SUPPORT (MAW) (MCR)
0	1107	2710	5F	52506M	1A	SUFR-AIR MISSILE DEF (MAW-SAM) (MCR)
0	1107	2710	5G	52507M	1A	UH-1 SQUADRONS (HML) (MCR)

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
0	1107	2710	5H	52508M	1A	CH-46 SQUADRONS (HMM)(MCR)
0	1107	2710	5I	52509M	1A	CH-53 SQUADRONS (HMH)(MCR)
0	1107	2710	5J	52510M	1A	AH-1 SQUADRONS (HMA)(MCR)
0	1107	2710	5K	52515M	1A	TACTICAL AIR CONTROL SYSTEMS (MCR)
0	1107	2710	5L	52516M	1A	HELICOPTER COMBAT SUPPORT (MCR)
0	1107	2710	50	52511M	1A	DIVISIONS MARINE RESERVE (OM)
0	1107	2710	51	52512M	1A	WING MARINE RESERVE (OM)
0	1107	2710	52	52513M	1A	OTHER COMBAT SPT (MCR)
0	1107	2730	58	55794M	3A	REAL PROP MAINT (MCR)
0	1107	2710	57	52514M	1A	FSSG (OM)
0	1107	2730	59	55796M	3A	BASE OPS (MCR)
0	1107	2720	56	57113M	2A	LOGISTICS SUPPORT RESERVE (OM)
0	1107	2730	5M	58140M	3A	ADVERTISING ACTIVITIES (MCR)
9	1107	2730	5N	58144M	3A	RECRUITING ACTIVITIES (MCR)
0	1107	2730	5P	59720M	3A	RESERVE READINESS SUPPORT (MCR)
0	1107	2730	5R	58190M	3A	INSTAL A/V SPT (TACTICAL) (MCR)
0	1107	2730	54	58141M	3A	RECRUIT TRAINING MARINE RESERVE
9	1106	2700	AA	01098M	10	MANAGEMENT HQ (INTERNATIONAL) (OM)
9	1106	2700	AB	01004M	10	INTERNATIONAL ACTIVITIES
9	1106	2700	AC	01009M	10	MC SUPPORT TO MAP
9	1106	2720	BA	26314M	2A	SIGINT TACTICAL SUPPORT (OM)
9	1106	2720	BC	26311M	2A	FORCE TROOPS (OM)
9	1106	2720	BD	26312M	2A	OTHER COMBAT SUPPORT MARINE (OM)
9	1106	2720	BE	26496M	2B	BASE OPERATIONS MARINE
9	1106	2720	BF	26497M	2B	TRAINING MARINE
9	1106	2720	BG	26498M	2C	MANAGEMENT HQ (FLEET) (OM)
9	1106	2720	BH	26142M	2A	MAR TACT RECON SQDN (OM)
9	1106	2720	BI	26143M	2A	MAR TACT ELEC WARFARE SQDN (OM)
9	1106	2720	BJ	26495M	2B	BASE COM (OTHER SUPPORT) (OM)
9	1106	2720	BL	21298M	2A	MANAGEMENT HQ (LANTCOM)
9	1106	2720	BM	21398M	2A	MANAGEMENT HQ (USEUCOM)
9	1106	2720	BN	21498M	2A	MANAGEMENT HQ (PACOM)
9	1106	2720	BO	21118N	2A	AIRBORNE COMD POST, CINCPAC
9	1106	2720	BP	21598M	2A	MANAGEMENT HQ (SOUTHCOM)
9	1106	2720	BQ	21698M	2A	MANAGEMENT HQ (REDCOM)

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
9	1106	2720	BR	28010M	2C	JOINT TACTICAL COMMUNICATIONS (OM)
9	1106	2720	BS	28011M	2C	JCS DIRECTED-COORDINATED EX (OM)
9	1106	2720	BT	28015N	2A	FLEET SUPPORT SQDN
9	1106	2720	BV	24698N	2A	MANAGEMENT HQ (FLEET)
9	1106	2720	BW	24798N	2A	MANAGEMENT HQ (SEA CONTROL/PROJECTION)
9	1106	2720	BX	26211M	2A	DIVISIONS MARINE (OM)
9	1106	2720	BY	24898N	2A	MANAGEMENT HQ (SURFACE)
9	1106	2720	BZ	26134M	2A	F18 SQUADRON
9	1106	2720	2A	24411N	2A	ASSAULT SHIPS - AMPHIBIOUS (OM)
9	1106	2720	2B	24283N	2A	SUBMARINE SUPPORT (OM)
9	1106	2720	2C	24615N	2A	BASE OPS. FLEET SUPPORT (PORT) (OM)
9	1106	2720	2D	24651N	2A	MISC OTHER FLEET COMMAND (OM)
9	1106	2720	2E	24412N	2A	SUPPORT SHIPS - AMPHIBIOUS
9	1106	2720	2G	26111M	2A	A-4 SQUADRONS (OM)
9	1106	2720	2H	26112M	2A	A-6 SQUADRONS (OM)
9	1106	2720	2I	24455N	2A	NAVAL CONSTRUCTION FORCE
9	1106	2720	2J	24112N	2A	ATTACK CARRIERS-MULT PURP ACFT (OM)
9	1106	2720	2K	26114M	2A	F-4 SQUADRONS (OM)
9	1106	2720	2L	21120M	2A	AIRBORNE COMMAND POST (CINCLAN) (OM)
9	1106	2720	2N	26117M	2A	LAAM BATTALIONS (OM)
9	1106	2720	2P	26118M	2A	TACTICAL AIR CONTROL SYSTEM (OM)
9	1106	2720	2Q	26110M	2A	AV8 SQUADRON (OM)
9	1106	2720	2R	26121M	2A	CH-46 SQUADRONS (OM)
9	1106	2720	2S	26122M	2A	CH-53 SQUADRONS (OM)
9	1106	2720	2T	26120M	2A	UH-1E SQUADRONS (OM)
9	1106	2720	2U	26131M	2A	HMA SQUADRONS (OM)
9	1106	2720	2V	26315M	2A	FORCE SER SUPPORT (OM)
9	1106	2720	2W	26124M	2A	VMO SQUADRONS (OM)
9	1106	2720	2X	26125M	2A	HELICOPTER COMBAT SUPPORT (OM)
9	1106	2720	2Y	26126M	2A	TACTICAL COMBAT SUPPORT (OM)
9	1106	2720	2Z	26127M	2A	KC-130 SQUADRONS (OM)
9	1106	2720	22	24655N	2A	OPER HQ-SEA CONTROL
9	1106	2720	28	24453N	2A	FLEET SUPPORT SQUADRONS
9	1106	2720	29	24291N	2A	CRUISERS (OM)
9	1106	2730	3A	31056N	3B	INTELLIGENCE COMMUNICATION

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
9	1106	2730	3D	33113N	3D	NAVCOM
9	1106	2730	3E	35128N	3E	COUNTERINTELLIGENCE INVEST AC
9	1106	2730	3H	35801M	3A	MC SUPPORT TO DMA
9	1106	2730	3J	35806M	3A	MC SUPPORT TO DNA
9	1106	2730	3K	35807M	3A	MC SUPPORT TO JCS
9	1106	2730	3L	35808M	3A	MC SUPPORT TO DCA
9	1106	2730	3M	35809M	3A	MC SUPPORT TO DIA
9	1106	2730	30	31011N	3A	CRYPTOLOGIC ACTIVITIES
9	1106	2730	31	31020N	3A	ELINT/DEFENCE ANALYSIS
9	1106	2730	32	31021N	3A	INTELLIGENCE PRODUCTION ACTIVITY
9	1106	2730	34	31012N	3A	HUMINT
9	1106	2730	36	31025N	3A	INTELLIGENCE DATA HANDLING SYSTEMS
9	1106	2730	39	31055N	3B	CRYPTOLOGIC COMMUNICATION
9	1106	2730	58	59711M	3A	AUGMENTATION UNITS MARINE RESERVE
9	1106	2740	41	42198N	4A	MANAGEMENT HQ (SEALIFT)(IF)
9	1106	2760	61	65001N	6A	R&D LABS - INDUSTRIALLY FUNDED
9	1106	2760	63	65898N	6A	MANAGEMENT HQ (R&D)
9	1106	2760	64	65854M	6A	DEVELOPMENT CENTER SUPPORT
9	1106	2760	65	65851N	6A	FACILITIES - INSTALLATIONS SUPPORT
9	1106	2760	66	65351N	6A	PACIFIC MISSILE RANGE
9	1106	2760	67	65904N	6A	SVC SUPPORT TO ARPA
9	1106	2770	7B	72007M	7D	DEPOT MAINTENANCE ACT(IF)
9	1106	2770	7E	72207M	7D	DEPOT MAINTENANCE ACTIVITY (OM)
9	1106	2770	70	71111N	7A	SUPPLY DEPOTS/OPERATIONS
9	1106	2770	71	72222M	7A	SUPPLY DEPOTS/OPERATIONS (OM)
9	1106	2770	72	71112M	7B	INVENTORY CONTROL POINTS (OM)
9	1106	2770	73	78010M	7D	2D DESTN TRANS COM (OM)
9	1106	2770	73	78010M	7D	2D DESTN TRANS COM (OM)
9	1106	2770	73	78010M	7D	2D DESTN TRANS COM (OM)
9	1106	2770	74	72895M	7C	BASE COMMUNICATIONS (LOGISTICS) (OM)
9	1106	2770	75	72896M	7C	BASE OPERATIONS (OM)
9	1106	2770	77	78110M	7D	MC SUPPORT TO DSA
9	1106	2770	78	72891M	7E	COMMISSARY RETAIL SALES (OM)
9	1106	2770	79	78009M	7D	1ST DESTN TRANSPORTATION
9	1106	2770	79	78009M	7D	1ST DESTN TRANSPORTATION

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
9	1106	2770	79	78009M	7D	1ST DESTN TRANSPORTATION
9	1106	2780	HA	85796M	8A	BASE OPERATIONS MC (OM)
9	1106	2780	HC	88711M	8F	ARMED FORCES INFO
9	1106	2780	HF	88721M	8E	PERSONNEL HOLDING ACCT
9	1106	2780	HG	88731M	8E	PCS TRAVEL MARINE CORPS
9	1106	2780	HH	88732M	8E	TRANSIENTS
9	1106	2780	HI	89721N	8E	JR ROTC (OM)
9	1106	2780	HJ	85798M	8E	MANAGEMENT HQ (TRNG)
9	1106	2780	HM	82724M	8E	RESERVE OFFICERS CANDIDATE PROGRAM
9	1106	2780	HN	84731M	8B	GENERAL SKILL TRAINING (OM)
9	1106	2780	HP	84722M	8B	OCS/OTS (MCDEC) (OM)
9	1106	2780	HQ	84724M	8C	OTHER COLLEGE COM PROG (OM)
9	1106	2780	HR	84723N	8E	ROTC
9	1106	2780	HS	89731M	8B	TRAINING SUPPORT TO UNITS (MCDEC, 8&EYE)
9	1106	2780	HZ	84722M	8B	OCS/OTS (HQMC)
9	1106	2780	H4	88743M	40	DEBT PAYMENTS (FAMILY HOUSING)
9	1106	2780	H5	88745M	11	OPERATION (FAMILY HOUSING)
9	1106	2780	H6	88746M	21	MAINTENANCE (FAMILY HOUSING)
9	1106	2780	8F	89732M	8C	OFF DUTY & VOL EDUCATION PROG (OM)
9	1106	2780	8G	89731M	8B	TRAINING SUPPORT TO UNITS (OM)
9	1106	2780	8K	81711M	8E	RECRUITING-ACTIVITIES (OM)
9	1106	2780	8L	81712M	8E	ADVERTISING ACTIVITIES (OM)
9	1106	2780	8M	81713M	8E	EXAM ACTIVITIES
9	1106	2780	8N	84741N	8D	UNDERGRADUATE PILOT TRAINING (UPT) (OM)
9	1106	2780	8P	84711M	8A	RECRUIT TRAINING (OM)
9	1106	2780	8Q	84742N	8D	UNDERGRAD NAVIG/NAVAL FLIGHT OFF (OM)
9	1106	2780	8S	84721N	8E	SERVICE ACADEMIES
9	1106	2780	8T	84771M	8B	SUPPORT OF TRNG ESTAB (HQMC) (OM)
9	1106	2780	8U	84751M	8C	PROFESS MILITARY EDUCATION (MCDEC) (OM)
9	1106	2780	8W	84752M	8C	OTHER PROFESSIONAL EDUCATION (OM)
9	1106	2780	8X	84733M	8B	GENERAL INTEL SKILL TRAINING (OM)
9	1106	2780	8Y	84734M	8B	CRYPTO/SIGINT SKILL TRAINING (OM)
9	1106	2780	8Z	85795M	8A	BASE COM TRAINING (OM)
9	1106	2790	9C	91214M	9B	PUBLIC AFFAIRS (OM)
9	1106	2790	9E	91220M	9B	PERSONNEL ADMIN (MCPASA) (OM)

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
9	1106	2790	9H	91212N	9B	(PROG9) OTHER HQ SUPPORT, NAVY
9	1106	2790	9I	92398M	9A	MGT HQ (DEPT'L) (ALL OTHER)
9	1106	2790	9K	91212M	9B	SERV WIDE SPT (NOT OTHERWISE) (OM)
9	1106	2790	9L	92398N	9C	MANAGEMENT HQ (DEPT) NAVY
9	1106	2790	9M	91296M	9B	BASE OPS (HH, QUANTICO)
9	1106	2790	9N	91298M	9A	MANAGEMENT HQ (PUBLIC AFFAIRS) (OM)
9	1106	2790	9R	92398M	9A	FOREIGN MILITARY SALES (HQMC) (OM)
9	1106	2790	9S	92498M	9A	MANAGEMENT HQ (ADMIN) (OM)
9	1106	2790	9T	92498N	9C	MANAGEMENT HQ (ADMIN)
9	1106	2790	93	91212M	9B	SERV WIDE SPT(NOT O/W)(OM)(MSG, MARTD, HMX)
9	1106	2790	96	91503M	9C	MC SUPPORT TO ODS (CMD)
9	1106	2790	97	91518M	9C	MC SUPPORT TO NON-DOD ACTIVITIES
9	1106	2790	98	91507M	9C	MC SUPPORT TO JCS
9	1106	2790	99	91119M	9A	WWMCCS ADP (OM)
9	1107	2710	5A	52501M	1A	F-4 SQUADRONS (VMFA) MCR
9	1107	2710	5B	52502M	1A	A-4 SQUADRONS (VMA) MCR
9	1107	2710	5C	52503M	1A	OV-10 SQUADRONS (VMO) (MCR)
9	1107	2710	5D	52504M	1A	KC-130 SQUADRONS (VMGR) (MCR)
9	1107	2710	5E	52505M	1A	TACTICAL COMBAT SUPPORT (MAW) (MCR)
9	1107	2710	5F	52506M	1A	SURF-AIR MISSILE DEF (MAW-SAM) (MCR)
9	1107	2710	5G	52507M	1A	UH-1 SQUADRONS (HML) (MCR)
9	1107	2710	5H	52508M	1A	CH-46 SQUADRONS (HMM) (MCR)
9	1107	2710	5I	52509M	1A	CH-53 SQUADRONS (HMH) (MCR)
9	1107	2710	5J	52510M	1A	AH-1 SQUADRONS (HMA) (MCR)
9	1107	2710	5K	52515M	1A	TACTICAL AIR CONTROL SYSTEMS (MCR)
9	1107	2710	5L	52516M	1A	HELICOPTER COMBAT SUPPORT (MCR)
9	1107	2710	50	52511M	1A	DIVISIONS MARINE RESERVE (OM)
9	1107	2710	51	52512M	1A	WING MARINE RESERVE (OM)
9	1107	2710	57	52514M	1A	FSSG (OM)
9	1107	2720	56	57113M	2A	LOGISTICS SUPPORT RESERVE (OM)
9	1107	2730	5M	58140M	3A	ADVERTISING ACTIVITIES (MCR)
9	1107	2730	5N	58144M	3A	RECRUITING ACTIVITIES (MCR)
9	1107	2730	5P	59720M	3A	RESERVE READINESS SUPPORT (MCR)
9	1107	2730	54	58141M	3A	RECRUIT TRAINING MARINE RESERVE
8	1106	2720	BA	26314M	2A	TACTICAL COMMUNICATIONS PROWR

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
8	1106	2720	BC	26311M	2A	FORCE TROOPS
8	1106	2720	BD	26312M	2A	OTHER COMBAT SUPPORT MARINE
8	1106	2720	BE	26496M	2B	BASE OPERATIONS MARINE
8	1106	2720	BF	26497M	2B	TRAINING MARINE
8	1106	2720	BG	26498M	2C	COMMAND MARINE
8	1106	2720	BH	26142M	2A	MAR TACT REC SQDN
8	1106	2720	BI	26143M	2A	MAR TACT ELEC WARFARE SQDN
8	1106	2720	BJ	26495M	2B	BASE COMMUNICATIONS (OTHER SUPPORT)
8	1106	2720	BR	28010M	2C	JOINT TACTICAL COMMUNICATIONS
8	1106	2720	BS	28011M	2C	JCS DIRECTED-COORDINATED EX
8	1106	2720	BX	26211M	2A	DIVISIONS MARINE
8	1106	2720	2A	24411N	2A	ASSAULT SHIPS - AMPHIBIOUS
8	1106	2720	2B	24283N	2A	SUBMARINE SUPPORT
8	1106	2720	2C	26615N	2A	BASE OPS, FLEET SUPPORT (PORT)
8	1106	2720	2D	24651N	2A	COMMAND FLEET
8	1106	2720	2E	24412N	2A	SUPPORT SHIPS - AMPHIBIOUS
8	1106	2720	2G	26111M	2A	A-4 SQUADRONS
8	1106	2720	2H	26112M	2A	A-6 SQUADRONS
8	1106	2720	2I	24455N	2A	NAVAL CONSTRUCTION FORCE
8	1106	2720	2J	24112N	2A	ATTACK CARRIERS-MULTI PURPOSE ACFT
8	1106	2720	2K	26114M	2A	F-4 SQUADRONS
8	1106	2720	2L	21120M	2A	AIRBORNE COMMAND POST (CINCLAN)
8	1106	2720	2M	26116M	2A	COMPOSITE REC SQUADRONS VMC-J
8	1106	2720	2N	26117M	2A	LAAM BATTALIONS
8	1106	2720	2O	24571N	2A	SPECIAL PROJECTS
8	1106	2720	2P	26118M	2A	TACTICAL AIR CONTROL SYSTEM
8	1106	2720	2Q	26110M	2A	AV8 SQUADRON
8	1106	2720	2R	26121M	2A	CH-46 SQUADRONS
8	1106	2720	2S	26122M	2A	CH-53 SQUADRONS
8	1106	2720	2T	26120M	2A	UH-1E SQUADRONS
8	1106	2720	2U	26131M	2A	MHA SQUADRONS
8	1106	2720	2V	26315M	2A	FORCE SERV SUPPORT
8	1106	2720	2W	26124M	2A	VMO SQUADRONS
8	1106	2720	2X	26125M	2A	HELICOPTER
8	1106	2720	2Y	26126M	2A	TACTICAL COMBAT SUPPORT

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
8	1106	2720	2Z	26127M	2A	KC-130 SQUADRONS
8	1106	2720	20	21111M	2X	ALCOM
8	1106	2720	21	21112M	2X	LANTCOM
8	1106	2720	22	21112M	2X	USEUCOM
8	1106	2720	23	21114M	2X	PACOM
8	1106	2720	24	21115M	2X	USSOUTHCOMD
8	1106	2720	25	21116M	2X	US READINESS COM
8	1106	2720	26	24111N	2A	ATTACK CARRIERS
8	1106	2720	28	24453N	2A	FLEET SUPPORT SQUADRONS
8	1106	2720	29	24291N	2A	FLEET ESCORT MAJOR - CRUISERS
8	1106	2730	3A	31056N	3B	INTELLIGENCE COMMUNICATION
8	1106	2730	3D	33113N	3D	NAVCOM
8	1106	2730	3E	35128N	3E	COUNTERINTELLIGENCE INVEST AC
8	1106	2730	3F	35899M	3F	MILITARY SUPPORT TO DCA
8	1106	2730	30	31011N	3A	CRYPTOLOGIC ACTIVITIES
8	1106	2730	31	31020N	3A	ELINT CENTERS
8	1106	2730	32	31021N	3A	INTELLIGENCE PRODUCTION ACTIVITY
8	1106	2730	33	31022N	3A	SPECIFIC AND TECHNICAL INTEL
8	1106	2730	34	31012N	3A	HUMINT
8	1106	2730	35	31028N	3A	DEFENSE SPECIAL SECURITY SYSTEM
8	1106	2730	36	31025N	3A	INTELLIGENCE DATA HANDLING SYSTEMS
8	1106	2730	38	35898N	38	COMMAND, NAVY
8	1106	2730	39	31055N	3B	CRYPTOLOGIC COMMUNICATION
8	1106	2760	61	65001N	6A	R&D LABS - INDUSTRIALLY FUNDED
8	1106	2760	64	65854M	6A	DEVELOPMENT CENTER SUPPORT
8	1106	2760	65	65851N	6A	FACILITIES - INSTALLATIONS SUPPORT
8	1106	2760	66	65351N	6A	PACIFIC MISSILE RANGE
8	1106	2770	7B	72007M	7D	DEPOT MAINTENANCE ACTY IF
8	1106	2770	7E	72207M	7D	DEPOT MAINTENANCE ACTIVITY
8	1106	2770	70	71111N	7A	SUPPLY DEPOTS/OPERATIONS
8	1106	2770	71	71111M	7A	SUPPLY DEPOTS/OPERATIONS
8	1106	2770	72	71112M	7B	INVENTORY CONTROL POINTS
8	1106	2770	73	78010M	7D	2D DESTN TRANS
8	1106	2770	74	72895M	7C	BASE COMMUNICATIONS (LOGISTICS)
8	1106	2770	75	72896M	7C	BASE OPERATIONS

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
8	1106	2770	78	72891M	7E	COMMISSARY STORES
8	1106	2780	HA	85796M	8A	BASE OPERATIONS MC MCRDS
8	1106	2780	HC	88711M	8F	ARMED FORCES INFO
8	1106	2780	HD	88716M	8E	PERSONNEL SUPPORT (OTHER)
8	1106	2780	HF	88721M	8E	PERSONNEL HOLDING ACCT
8	1106	2780	HG	88731M	8E	PCS TRAVEL MARINE CORPS
8	1106	2780	HH	88732M	8E	TRANSIENTS
8	1106	2780	HI	89721N	8E	JR ROTC
8	1106	2780	HJ	82786M	8E	MCI
8	1106	2780	HK	85761M	8E	CIVILIAN EDUCATION
8	1106	2780	HL	85762M	8E	CIVILIAN DEVELOPMENT
8	1106	2780	HM	82724M	8E	RESERVE OFFICERS CANDIDATE PROGRAM
8	1106	2780	HN	84731M	8C	M.C. ADMIN DETACH. FORT SILL, OK
8	1106	2780	8K	81711M	8E	RECRUITING-ACTIVITIES
8	1106	2780	8L	81712M	8E	ADVERTISING ACTIVITIES
8	1106	2780	8M	81713M	8E	EXAM ACTIVITIES
8	1106	2780	8P	82711M	8A	RECRUIT TRAINING
8	1106	2780	8R	82726N	8F	ROTC
8	1106	2780	8S	82728N	8E	SERVICE ACADEMY
8	1106	2780	8T	82782M	8B	SPECIALIZED TRAINING
8	1106	2780	8U	82783M	8C	PROFESSIONAL TRAINING
8	1106	2780	8V	82784M	8D	FLIGHT TRAINING MC
8	1106	2780	8W	82785M	8C	EDUCATIONAL PROG-OTHER
8	1106	2780	8X	83736M	8B	GENERAL INTELLIGENCE
8	1106	2780	8Y	83737M	8B	CRYPTO/SIG INIT RELATED
8	1106	2780	8Z	85795M	8A	BASE COM TRAINING MCRDS
8	1106	2790	9A	91115N	9B	OTHER FIELD ACTIVITIES - NAVY
8	1106	2790	9B	91220M	9C	OTHER FIELD ACTIVITIES
8	1106	2790	9C	91214M	9C	PUBLIC AFFAIRS
8	1106	2790	90	91113M	9A	DEPARTMENTAL HQ (WWM)
8	1106	2790	91	91115M	9B	OTHER FIELDS ACTIVITIES
8	1106	2790	92	91212N	9C	OTHER HEADQUARTERS SUPPORT - NAVY
8	1106	2790	93	91212M	9C	OTHER HEADQUARTERS SUPPORT - MARINE
8	1106	2790	94	91515N	9C	OTHER (GSA SPACE RENTAL)
8	1106	2790	96	98901M	9E	SPECIAL RESOURCES SET-ASIDE

Figure 2-11.--Program Elements and Codes--Continued.

FY	APPRO	SH	PECODE	PE	BCC	TITLE
8	1106	2790	97	91518M	9C	MC SUPPORT TO NON-DOD ACTIVITIES
8	1106	2790	98	91295M	9B	BASE COMMUNICATIONS - ADMIN
8	1107	2710	5A	52501M	1A	F-4 SQUADRONS (VMFA) MCR
8	1107	2710	5B	52502M	1A	A-4 SQUADRONS (VMA) MCR
8	1107	2710	5C	52503M	1A	OV-10 SQUADRONS (VMO) MCR)
8	1107	2710	5D	52504M	1A	KC-130 SQUADRONS (VMGR) (MCR)
8	1107	2710	5E	52505M	1A	TACTICAL COMBAT SUPPORT (MAW)
8	1107	2710	5F	52506M	1A	SURF-AIR MISSILE DEF (MAW-SAM) (MCR)
8	1107	2710	5G	52507M	1A	UH-1 SQUADRONS (HML) (MCR)
8	1107	2710	5H	52508M	1A	CH-46 SQUADRONS (HMM) (MCR)
8	1107	2710	5I	52509M	1A	CH-53 SQUADRONS (HMH) (MCR)
8	1107	2710	5J	52510M	1A	AH-1 SQUADRONS (HMA) (MCR)
8	1107	2710	5K	52515M	1A	TACTICAL AIR CONTROL SYSTEMS (MCR)
8	1107	2710	5L	52516M	1A	HELICOPTER COMBAT SUPPORT (MCR)
8	1107	2710	50	52511M	1A	DIVISIONS MARINE RESERVE
8	1107	2710	51	52512M	1A	WING MARINE RESERVE
8	1107	2710	53	52417N	1A	FLEET SUPPORT (PORT) BASE OPS
8	1107	2710	57	52514M	1A	4TH FSSG MISSION FORCES TRAINING
8	1107	2720	56	57113M	2A	LOGISTICS SUPPORT RESERVE
8	1107	2730	5M	58140M	3A	ADVERTISING ACTIVITIES (MCR)
8	1107	2730	5N	58144M	3A	RECRUITING ACTIVITIES (MCR)
8	1107	2730	5P	59720M	3A	RESERVE READINESS SUPPORT (MCR)
8	1107	2730	5Q	58143M	3A	UNDISTRIBUTED INDIV READY RES (MCR)
8	1107	2730	54	58141M	3A	RECRUIT TRAINING MARINE RESERVE
8	1107	2730	55	58142M	3A	INDIVIDUAL TRAINING MARINE RESERVE

Figure 2-11.--Program Elements and Codes--Continued.

FAM

CHAPTER 3

PROCUREMENT, MARINE CORPS

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CHAPTER 3

PROCUREMENT, MARINE CORPS

3000. GENERAL. The Procurement, Marine Corps appropriation provides obligation authority for procurement of equipment that is considered to be of an investment nature, as distinguished from expense-type items. The appropriation "Procurement, Marine Corps", provides funds to procure major items of combat and commercial equipment, munitions, and end items of equipment which meet the investment cost criteria. It also provides funds for support of initial outfitting spares requirements and life-cycle replenishment of depot level reparable spares washout.

1. This appropriation is a multiple-year appropriation that is available for obligation for 3 years, after which it expires, and then is available for expenditures for another 2 years before lapsing, at which time any remaining outstanding obligations are entered in the "M" account 17M1109.

2. Although funds in this appropriation remain available until expended, it is the policy of Headquarters Marine Corps to withdraw all significant uncommitted balances reported 30 September of the third year after inception. No new procurement is authorized against expired appropriations. Funds required to cover price increases against expired programs will be provided by Headquarters Marine Corps.

3001. APPROPRIATION AND SUBHEAD IDENTIFICATION

1. Appropriation Symbol. The meaning of each of the seven characters is as follows:

	1	7	1	1	1	0	9
Navy Department							
Fiscal Year (1981)							
Procurement, Marine Corps							

2. Subhead Numbers. The subhead construction under this appropriation has varied in past years. Beginning with the Fiscal Year 1975 appropriation subheads are composed as follows:

	1	140
Budget Activity Code		
P-1 Line Item No.		

3002. APPROPRIATION STRUCTURE - FY 1975 AND SUBSEQUENT.
 Budget activities and subactivities are listed below. The subactivity code appears in the first position of bureau control number (i.e., 10004). In those budget activities which are not subdivided a zero appears in the first position in bureau control numbers (i.e., 00004).

Budget Activity 1 - Ammunition

Budget Activity 2 - Weapons and Combat Vehicles

Subactivity 1 - Tracked Combat Vehicles

Subactivity 2 - Weapons

Budget Activity 3 - Guided Missiles and Equipment

Budget Activity 4 - Communications and Electronics

Subactivity 1 - Telecommunications

Subactivity 2 - Nontelecommunications

Budget Activity 5 - Support Vehicles

Budget Activity 6 - Engineer and Other Equipment

3003. MARINE CORPS ACTIVITIES AND FINANCING

1. Activities. In the appropriation Procurement, Marine Corps allotments are issued to the field activities listed in the following table:

Allotment Number	UIC	Activity
002	67001	MCB, Camp Lejeune, NC
003	263	MCRD, Parris Island, SC
004	67004	MCLB, Albany, GA
005	264	MCDEC, Quantico, VA
006	243	MCRD, San Diego, CA
007	681	MCB, Camp Pendleton, CA
008	62204	MCLB, Barstow, CA
012	67026	CG, FMFLANT
014	67025	CG, FMFPAC
017	67358	COMCABEAST
018	67428	COMCABWEST
034	57081	3d MAW
042	67400	MCB, Camp Butler, Okinawa
043	62613	MCAS, Iwakuni, JA
072	67385	Camp H. M. Smith, HI
085	67399	MCAGCC, 29 Palms, CA
104	146	MCAS, Cherry Point, NC
198	318	MCAS, Kaneohe Bay, HI
199	60169	MCAS, Beauford, SC
223	62573	MCAS, New River, NC
239	67443	MCFC, Kansas City, MO
701	27	Headquarters Marine Corps
665	27	1st Destination Transportation

2. Authorizations. Fund authorizations are transmitted by NavCompt Form 372. The NavCompt 2030 is the form prescribed for recording commitments, obligations, and disbursements. The primary reports required are the NavCompt Form 2025 and NavCompt Form 2036. Additional information can be found in NavCompt Manual, volume 3, chapter 9.

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CHAPTER 4

MARINE CORPS STOCK FUND (17X4913)

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ACCOUNTING CHARACTERISTICS.	4004	4-4

CHAPTER 4

MARINE CORPS STOCK FUND (17X4913)

4000. GENERAL. The initial charter establishing the Marine Corps Stock Fund was approved by the Secretary of Defense with an effective date of 1 July 1953. The Marine Corps Stock Fund is characterized as a working capital fund. One of several of the Department of Defense, it consists of the unexpended balance of cash on deposit in the Treasury, stocks of supplies, materials and equipment, and all other assets pertaining to or acquired in the financing of such stocks, subject to all liabilities incurred in connection with such financing. The Marine Corps Stock Fund holds in suspense the costs of consumable materials from the time the materials are acquired until they are issued for use. Its value as a management and financing technique is apparent in its relationship to the accrued expense accounting system employed in the Operation and Maintenance, Marine Corps appropriation. The fund finances the procurement of consumable materials, minor items of equipment, and parts and components used in the manufacture and rebuild of end items of equipment. Inventories include electronic parts, engineer material and parts, general property, clothing and textiles, motor transport parts, ordnance parts, subsistence, and fuel.

4001. APPROPRIATION IDENTIFICATION. The Marine Corps Stock Fund is not subdivided into subheads. The meaning of each of the seven characters making up the appropriation symbol is as follows:

	17	X	4	9	1	3
Navy Department_____						
"X" denotes no fiscal year limitation_____						
Revolving Fund_____						
Marine Corps Stock Fund_____						

4002. APPROPRIATION STRUCTURE. In the absence of subheads, the major administrative subdivisions of the Marine Corps are the budget projects which permit exercising control by material category. Budget project codes are published in a Marine Corps Order in the 7301 series.

4003. IDENTIFICATION OF FUND AUTHORIZATIONS. Obligation authority is provided to certain Marine Corps activities in the form of allotments. Each allotment is further subdivided into operating targets.

1. Allotment Numbers. Allotment numbers are published in an MCO in the 7301 series. The following activities receive Marine Corps Stock Fund allotments:

UIC	Activity
67001	MCB, Camp Lejeune, NC
681	MCB, Camp Pendleton, CA
67399	MCAGCC, 29 Palms, CA
67400	MCB, Camp Butler, Okinawa
263	MCRD, Parris Island, SC
243	MCRD, San Diego, CA
67004	MCLB, Albany, GA
62204	MCLB, Barstow, CA
264	MCDEC, Quantico, VA
146	MCAS, Cherry Point, NC
60050	MCAS, El Toro, CA
318	MCAS, Kaneohe, HI
62974	MCAS, Yuma, AZ
62613	MCAS, Iwakuni
67428	COMCABWEST, El Toro, CA
27	Open Allotment (Clothing and Transportation)
27	HQMC

2. Operating Targets. Fund authorizations issued by the Commandant of the Marine Corps will specify the amount under each budget project which is applicable to provisioning, prepositioned war reserve, and peacetime operating stocks. These categories will be accounted for as operating targets. Operating target code designators are as follows:

- 001 - Peacetime operating stocks
- 002 - Provisioning
- 003 - Prepositioned war reserve
- 004 - Nonstandard/nonstocked MCSF items

4004. ACCOUNTING CHARACTERISTICS.

1. v This appropriation is considered to be a revolving fund, that is, a fund in which, theoretically, the proceeds from sales of inventory are automatically available for replenishment of the inventory. In practice, the Commandant of the Marine Corps must justify to the Congress the amount of new obligation authority required each year to sustain a satisfactory inventory position. Even though it is a no-year appropriation, each year's new procurement program is accounted for individually. Distinctive budget project numbers and allotment numbers are assigned each year.

2. Fund Availability. Although funds in this appropriation remain available until expended, it is the policy of Headquarters Marine Corps to withdraw all significant uncommitted balances on 30 September. No new procurement is authorized against prior year's funds. Requests for funds required to cover price increases in prior years' programs should be submitted to Headquarters Marine Corps when the necessity arises.

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CHAPTER 5

MILITARY PERSONNEL, MARINE CORPS (17FY1105)

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MARINE CORPS ACTIVITIES AND FINANCING	5003	5-4

CHAPTER 5

MILITARY PERSONNEL, MARINE CORPS (17FY1105)

5000. GENERAL. This annual appropriation provides funds for the pay and allowances of all Marines, for the cost of subsistence of enlisted personnel, for the costs related to permanent change of station travel, as well as for a variety of other miscellaneous military personnel costs.

5001. APPROPRIATION AND SUBHEAD IDENTIFICATION

1. Appropriation Symbol. The meaning of each of the seven characters is as follows:

	1	7	1	1	1	0	5
Navy Department	_____		_____	_____		_____	
Fiscal Year (1981)	_____		_____	_____		_____	
Military Personnel, Marine Corps	_____		_____	_____		_____	

2. Subhead Numbers. Subheads under this appropriation and composed as follows:

	2	7	0	1
Marine Corps	_____		_____	
Budget Activity (Pay and Allowances of officers)	_____		_____	

5002. APPROPRIATION STRUCTURE

1. General Structure. The general structure of the appropriation is as follows:

<u>BUDGET</u>		<u>ACCOUNTING</u>		
<u>Activity</u>	<u>Project and Sub-Project</u>	<u>Subhead</u>	<u>Project</u>	<u>TITLE</u>
1		2701	11	Pay and Allowances of Officers
2		2702	12	Pay and Allowances of Enlisted Personnel
4		2704		Subsistence of Enlisted Personnel
	4B	2741	31	Subsistence in Kind

BUDGETACCOUNTING

Project and Sub- Activity	Project	Subhead	Project	TITLE
5		2705		Permanent Change of Station Travel
	5A	2750	41	Accession Travel
	5B	2751	42	Training Travel
	5C	2752	43	Operational Travel Between Duty Stations
	5D	2753	44	Rotational Travel to and From Overseas
	5E	2754	45	Separation Travel
	5F	2755	46	Unit Moves Travel
6		2706		Other Military Personnel Costs
	6A	2760	51	Apprehension of Military Deserters, Absentees and Escaped Military Prisoners
	6B	2761	52	Interest on Uniformed Services Savings Deposits
	6C	2762	53	Payment of Death Gratuities
	6D	2763	54	Servicemen's Group Life Insurance Program

2. Detailed Structure. The detailed structure for each year's appropriation is published in MCO's in the 7301 series.

5003. MARINE CORPS ACTIVITIES AND FINANCING

1. General. With the exception of subhead .2741-Subsistence in Kind, funding under the appropriation Military Personnel, Marine Corps is accomplished exclusively through open allotments 690 and 691. Activities which have issue commissaries will either receive an allotment for subsistence or will be authorized by a separate MCO to obligate against a Headquarters commitment authority (HCA) number established under a Headquarters Marine Corps allotment. Open allotment 31692 is charged for operational rations, including aircraft emergency rations. Each of these funding methods is discussed in subsequent paragraphs.

2. Activities Receiving Allotments. In the appropriation Military Personnel, Marine Corps allotments are issued to field activities only for subsistence in kind under subhead .2741, budget project 31. The activities funded in this manner are listed in the accompanying table.

Fund authorizations are transmitted by NavCompt Form 372. The NavCompt Form 2030 is the form prescribed for recording commitments, obligations, and disbursements. The primary reports are the NavCompt Form 2025 and NavCompt Form 2036. Additional information will be found in NavCompt Manual, volume 3, chapter 9.

<u>ACTIVITY</u>	<u>ALLOTMENT</u>	<u>UIC</u>
Marine Corps Logistics Base, Barstow, California 92312	009	62204
Marine Corps Base Camp Lejeune, North Carolina 28542	002	67001
Marine Corps Base Camp Pendleton, California 92055	007	681
Marine Corps Recruit Depot Parris Island, South Carolina 29905	003	263
Marine Corps Development and Education Command Quantico, Virginia 22134	005	264
Marine Corps Recruit Depot San Diego, California 92140	006	243
Marine Corps Air/Ground Combat Center Twentynine Palms, California 92778	085	67399
Headquarters Battalion Headquarters Marine Corps Henderson Hall Arlington, Virginia 22214	112	67353
Marine Corps Air Bases Eastern Area Cherry Point, North Carolina 28533	017	67538

COMCABEAST authorized to issue a suballotment to:

Marine Corps Air Station Cherry Point, North Carolina 28533	104	146
Marine Corps Air Station Beaufort, South Carolina 29906	199	60169

<u>ACTIVITY</u>	<u>ALLOTMENT</u>	<u>UIC</u>
Marine Corps Air Bases Western Area		
El Toro, Santa Ana, California 92709	018	67428

COMCABWEST authorized to issue a suballotment to:

Marine Corps Air Station El Toro, Santa Ana, California 92709	116	60050
Marine Corps Air Station Yuma, Arizona 85364	222	67385
Fleet Marine Force, Pacific FPO, San Francisco 96610	014	67385

CG, FMFPac authorized to issue a suballotment to:

Marine Corps Air Station Kaneohe Bay	198	318
Marine Corps Air Station Iwakuni	043	62613
Marine Corps Air Station (Helicopter), Futenma	046	63026
Marine Corps Base Camp Butler	042	67400

3. Funding by HCA. In selected cases, obligation authority is provided to activities through the medium of HCA. In the case of subsistence-in-kind this authority is promulgated by a separate MCO each fiscal year, specifying the accounting data which must be cited on all obligation and disbursement documents. The HCA number identifies a commitment in a specified amount recorded in the allotment records at Headquarters Marine Corps. The following accounting data will appear on all documents.

Appropriation	17-1105
Subhead	2741
Object classification	026
Bureau control number	31701
Suballotment	None
Authorization accounting activity number	27
Transaction-type code	2D
Property accounting activity	None

Cost Code	00	56789	01234
Unassigned			
HCA No.			
Fan			

4. Open Allotment. Where funding by open allotment is indicated, no formal authorization document is issued to field activities. The publication of the open allotment numbers 690, 691, 692, and 693 in NavCompt Manual, volume 2, chapter 3 authorizes the incurring of commitments and obligations for specific purposes and by designated officials.

5. Cost Code. The cost code for open allotment and field allotment charges is composed as follows:

	000000	00000
Unassigned		
FAN		

FAM

CHAPTER 6

RESERVE PERSONNEL, MARINE CORPS (17FY1108)

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CHAPTER 6

RESERVE PERSONNEL, MARINE CORPS (17FY1108)

6000. GENERAL. The annual appropriation Reserve Personnel, Marine Corps, provide obligation authority for such expenses as pay and allowances for Reserve personnel on active duty for training, drill pay, uniform clothing, and alterations; subsistence, travel, disability and hospital benefits, and group life insurance related to Reserve personnel, Reserve officer candidates, and Marine Corps Junior Reserve Officer's Training Corps.

6001. APPROPRIATION AND SUBHEAD IDENTIFICATION

1. Appropriation Symbol. The meaning of each of the seven characters is as follows:

	1	7	1	1	1	0	8
Navy Department	_____		_____	_____		_____	
Fiscal Year (1981)	_____		_____	_____		_____	
Reserve Personnel, Marine Corps	_____		_____	_____		_____	

2. Subhead Numbers. Subheads under this appropriation are composed as follows:

	2	7	3	1
Marine Corps	_____		_____	_____
Budget Activity (Reserve Personnel)	_____		_____	_____

6002. APPROPRIATION STRUCTURE

1. The general structure of Reserve Personnel, Marine Corps is as follows:

<u>BUDGET</u>		<u>ACCOUNTING</u>		
<u>Program</u>	<u>activity</u>	<u>Subhead</u>	<u>Project</u>	<u>Title</u>
1	1A	2731	11	Reserve Component Personnel Training Pay Group A, 48 Drills, 15 Days ATD
			12	Training Pay Group B, 24 Drills, 14 Days ATD
			13	Training Pay Group D, 15 Days Training

BUDGETACCOUNTING

<u>Program</u>	<u>Activity and Sub- activity</u>	<u>Subhead</u>	<u>Project</u>	<u>Title</u>
			14	Training Pay Group P, High School Seniors or Recent Graduates in a Paid Drill Status, 24 Drills maximum
			15	Training Pay Group F, Initial ATD for 5 months School Training: Refresher and Proficiency Training
			16	School Training: Refresher and Proficiency Training
			17	School Training: Career Development
			18	School Training: Enlisted Qualification for Unit MOS Critical Skills and Noncritical Foreign Language Training
			19	School Training: Training Required by Reequipment of Units for Mission Changes
			20	School Training: Reserve Officers Candidate Course and Reserve Officers Basic School/Technical Training
			21	School Training: CO/II Conference and District Policy Board
			22	School Training: VTU Conference Projects
			23	School Training: Pre-ATD Conference
			24	School Training: VMR Support/Flight Training
			25	School Training: Marksmanship Training
			26	School Training: Interunit Maintenance Program
			27	School Training: General Officers Tours
			28	School Training: Short Tours/Training Assistants
			29	School Training: Recruiter Aides
			30	School Training: Involuntary ATD, 45 Days
			31	Administration and Support: Category #6 Personnel
			32	Administration and Support: Disability and Hospital Benefits

BUDGET

ACCOUNTING

Activity and Sub-				
<u>Program</u>	<u>activity</u>	<u>Subhead</u>	<u>Project</u>	<u>Title</u>
			33	Administration and Support: Enlisted Bonus, Education Assistance, Reenlistment Bonus
2		2732		
	2C		32	Reserve Officer Candidates
	2D		33	Marine Corps JROTC

2. Detailed Structure. The detailed structure for each year's appropriation is published in MCO's in the 7301 series.

6003. MARINE CORPS ACTIVITIES AND FINANCING

1. General. With the exception of the allotments listed in paragraph 6003.2, funding under the Reserve Personnel, Marine Corps appropriation is accomplished through open allotment 631 in subhead 2731 and open allotment 632 in subhead 2732. Activities other than those listed in paragraph 6003.2 are authorized to charge open allotment 631 for the cost of uniform clothing issued to Reserve enlisted personnel on active duty and for uniform gratuities to Reserve officers.

2. Activities Receiving Allotments. The field activities listed in the accompanying tables will receive allotments for clothing under the appropriation Reserve Personnel, Marine Corps. Fund authorizations are transmitted by NavCompt Form 372. The NavCompt 2030 is the form prescribed for recording commitments, obligations, and disbursements. The primary reports required are the NavCompt Form 2025 and NavCompt Form 2036. Additional information will be found in NavCompt Manual, volume 3, chapter 9.

a. For Reserve Personnel (Subhead .2731). The following activities will receive allotments to cover the cost of initial outfits, replenishment issues of uniform clothing, shoe repairs and clothing alterations for enlisted personnel in either a drill-pay or nondrill-pay status.

<u>Activity</u>	<u>Allotment</u>	<u>Authorization Accounting Activity No.</u>
MCRD, Parris Island	003	263
MCRD, San Diego	006	243
4th MAW/MARTC	507	67021
4th MarDiv	508	68479

b. For Reserve Officer Candidates (Subhead .2732). The following activities will receive allotments for the cost of initial outfits, replenishment issues, and alterations of uniform clothing issued to Marine Corps Junior Reserve Officer's Training Corps students (B.P. 33):

<u>Activity</u>	<u>Allotment</u>	<u>Authorization</u> <u>Accounting Activity No.</u>
1st Marine Corps District	235	67011
4th Marine Corps District	233	67013
6th Marine Corps District	236	67015
8th Marine Corps District	231	67016
9th Marine Corps District	234	67017
12th Marine Corps District	232	67019

CHAPTER 7

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY (17FY1319)

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CHAPTER 7

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY (17FY1319)

7000. GENERAL. This appropriation finances the research into advanced combat weaponry and equipment.

7001. APPROPRIATION IDENTIFICATION

1. Appropriation Symbol. The meaning of each of the seven characters making up the appropriation symbol is as follows:

	1	7	1	1	3	1	9
Navy Department	_____		_____		_____		
Fiscal Year (1981)	_____		_____		_____		
RDT and E	_____		_____		_____		

2. Subhead Numbers. Beginning with Fiscal Year 1981, Marine Corps subheads under this appropriation are composed as follows:

	M	2	FK
Marine Corps	_____	_____	_____
Budget Activity	_____	_____	_____
Program Element	_____	_____	_____

7002. APPROPRIATION STRUCTURE. The Marine Corps is responsible only for Marine Corps subheads under the appropriation Research, Development, Test and Evaluation, Navy. As shown in the diagram in the preceding paragraph, Marine Corps subheads are distinguished by the appearance of the code M in the first position of the subhead. The second position of the subhead represents the budget activity and the third and fourth positions represent the program element. Below the subhead level there are additional fund segments known as research and development projects. For accounting and reporting purposes program elements are assigned two-position program element codes and R&D projects are assigned four-position codes. On accounting and disbursing documents the R&D project will appear in the first five positions of the "Cost Code". Marine Corps subheads are as follows:

Subhead

Number Title and Subhead

.M2FK	Advanced Manpower Training Systems
.M4KC	Marine Corps Telecommunications
.M4KE	Marine Corps Ground Combat/Supporting Arms (Operational Systems)
.M4KF	Marine Corps Combat Services Support (Operational Systems)

Subhead

<u>Number</u>	<u>Title and Subhead</u>
.M4KH	Marine Corps Intelligence/Electronics Warfare Systems (Operational Systems)
.M4KJ	Command/Cont/Comm Systems
.M4KM	TRITAC, Marine Corps
.M4TH	Marine Corps Assault Vehicles
.M4TK	Marine Corps Ground Combat/Supporting Arms Systems (Advanced)
.M4VA	Marine Corps Combat Services Support (Advanced)
.M4VC	Marine Corps Intelligence/Electronic Warfare Systems (Advanced)
.M4VE	Marine Corps Command/Control/Communications Systems (Advanced)
.M409	Marine Corps Ground Combat/Supporting Arms Systems (Engineering)
.M414	Marine Corps Combat Services Support (Engineering)
.M415	Marine Corps Intelligence/Electronics Warfare Systems (Engineering)
.M416	Marine Corps Command/Control/Communications Systems (Engineering)
.M423	Joint Interoperability of Tactical Command and Control Systems
.M665	Studies and Analysis Support, Marine Corps
.M667	Marine Corps Operations Analysis Group, Center for Naval Analyses
.M670	Marine Corps Operational Test and Evaluation
.M675	Development Center Support

7003. MARINE CORPS ACTIVITIES AND FINANCING. Fund authorizations to field activities are limited and are required to be in the form reimbursable orders.

FAM

CHAPTER 8

FAMILY HOUSING MANAGEMENT ACCOUNTS, DEFENSE
(TRANSFERS TO MARINE CORPS) (17-97FY0700.2751)

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CHAPTER 8

FAMILY HOUSING MANAGEMENT ACCOUNTS, DEFENSE
(TRANSFERS TO MARINE CORPS) (17-97FY0700.2751)

8000. GENERAL. In this appropriation, the Marine Corps is provided funds for the operation and maintenance of various types of family quarters located on board Marine Corps installations.

8001. APPROPRIATION AND SUBHEAD IDENTIFICATION

1. Appropriation Symbol. The appropriation symbol may be broken down as follows:

	1	7	9	7	1	0	7	0	0
Navy Department									
Department of Defense									
Fiscal Year 1981									
Family Housing									

2. Subhead Number. The subhead for which the Marine Corps is responsible is composed as follows:

	2	7	5	1
Marine Corps				
Operation and Maintenance				

8002. APPROPRIATION STRUCTURE

1. General Structure. The general structure of the Marine Corps portion of the appropriation is as follows:

<u>Subhead</u>	<u>Project</u>	<u>Title</u>
2751	10	Operation
	11	Operating Services (General)
	12	Furnishings
	14	Housing Referral Office
	15	Utilities
	20	Maintenance
	21	Recurring Maintenance and Repairs (General)
	22	Major Repair and Maintenance Projects (General)
	23	Minor Construction and Alterations
	96	Reimbursables

2. Detailed Structure. The detailed structure, with descriptions of the types of costs included in each project, is as follows:

<u>SUBHEAD</u>	<u>PROJECT NO.</u>	<u>TITLE</u>	<u>COST COVERAGE</u>
2751	11	Operating Services (General)	<ol style="list-style-type: none"> 1. Other services such as refuse collection and removal, custodial services, insect and rodent control and snow removal. 2. Police protection and fire protection (when performed solely for Family Housing). 3. Administrative and support-type services at installation pertinent to operation of the family housing facilities and housing referral. 4. Cost of operating family housing offices including labor, supplies, equipment, utilities, etc.
	12	Furnishings	<ol style="list-style-type: none"> 1. Cost of repair, refinishing, rebuilding, reupholstering, cleaning and sterilization of furnishings including movable equipment. 2. Moving and handling of government-owned furnishings (including equipment). (Includes the cost of moving government-owned furnishings into and/or out of dwelling units and necessary storage and handling costs of housing furnishings not in the dwelling unit when properly chargeable to the housing allotment. Includes cost of moving and handling of government-owned equipment into and out of dwelling.

SUBHEAD PROJECT NO. TITLECOST COVERAGE

		roads, driveways, walks, utility systems, and grounds care.
		2. All repair projects where costs do not exceed \$5,000 for any one dwelling unit and all projects where total cost is \$10,000 or less.
		3. Recurring maintenance, repair, and replacement of fixtures and other equipment which are integral components of a housing unit.
22	Major Repair and Maintenance Projects (General)	1. Repair projects where costs exceed \$5,000 for any one dwelling unit and all projects where the total cost is in excess of \$10,000.
23	Minor Construction and Alterations	1. Includes only improvement projects for dwelling units where costs per dwelling unit are \$500 or less and total project cost is \$10,000 or less.
		NOTE: The total funds may not exceed an average of \$100 per unit per 12-month period installations having 10 or more public quarters; i.e., a station having 731 public quarters may not exceed 731 x \$100 or \$73,100.
96	Reimbursements from Sale of Material and Services	1. Covers utility work or services furnished tenants on a reimbursable basis (other than telephone services).

8003. MARINE CORPS ACTIVITIES AND FINANCING

1. General. Obligation authority is distributed to commands in the form of allotments. Each allotment is broken down by budget projects.

2. Activities Receiving Allotments. The activities receiving allotments are listed in the table below. Fund authorizations are transmitted by NavCompt Form 372. The NavCompt 2030 is the form prescribed for recording commitments, obligations, and disbursements. The primary reports required are the NavCompt Form 2025 and NavCompt Form 2036.

<u>ACTIVITY</u>	<u>ALLOTMENT</u>	<u>UIC</u>
MCLB, Albany, Georgia	004	67004
MCB, Camp Lejeune, North Carolina	002	67001
MCRD, Parris Island, South Carolina	003	263
MCDEC, Quantico, Virginia	005	264
MCRD, San Diego, California	006	243
MCB, Camp Pendleton, California	007	681
MCLB, Barstow, California	009	62204
MCAGCC, Twentynine Palms, California	085	67399
MB, 8th and Eye, Washington, D.C.	114	67029
MCFC, Kansas City, Missouri	239	67443
CG, FMFPAC	014	67025
@ MCAS, Iwakuni	043	62613
@ Camp H. M. Smith	072	67385
@ MCAS, Kaneohe Bay	198	318
COMCABWEST	018	67428
@ MCAS, El Toro California	116	600050
@ MCAS, Yuma, Arizona	222	62974
COMCABEAST	017	67358
@ MCAS, Beaufort, South Carolina	199	60169
@ MCAS, Cherry Point, North Carolina	104	146

@Denotes Suballottee

FAM

CHAPTER 9

OTHER APPROPRIATIONS

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CHAPTER 9

OTHER APPROPRIATIONS

9000. GENERAL. Also of general interest are several other appropriations which finance a miscellany of functions and responsibilities of the Marine Corps; namely:

17X4914 Marine Corps Industrial Fund

17X5095 Wildlife Conservation, Military Reservations,
Navy

9001. MARINE CORPS INDUSTRIAL FUND (17X4914). The Marine Corps Industrial Fund is a working capital or revolving fund which finances the operations of the Marine Corps' depot maintenance activities at MCLB, Albany and MCLB, Barstow. Comprehensive coverage of all aspects of accounting for the Marine Corps Industrial Fund will be found in the current edition of MCO P7600.1, Marine Corps Industrial Fund Handbook.

9002. WILDLIFE CONSERVATION IN MILITARY RESERVATIONS, NAVY (17X5095). Funds in this appropriation are derived from fees collected pursuant to approved wildlife conservation programs established in accordance with instructions issued by Headquarters Marine Corps. Such fees are recorded in allotment records as authorizations received on the basis of a copy of the Cash Collection Voucher (DD Form 1131). The NavCompt 2030 is the form prescribed for recording commitments, obligations, and disbursements. The primary reports required are the NavCompt Form 2025 and NavCompt 2036. The subhead for Marine Corps is .2700, the only budget project authorized to be used is 64, and the lone functional account number is 99312. The following activities participate in the program:

<u>Activity</u>	<u>Allotment</u>	<u>UIC</u>
MCDEC, Quantico	005	264
MCB, Camp Lejeune	002	64001
MCB, Camp Pendleton	007	681
MCAS, Cherry Point	104	146

FAM

CHAPTER 10

GENERAL ACCOUNTING INFORMATION

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CHAPTER 10

GENERAL ACCOUNTING INFORMATION

10000. GENERAL. The material appearing in this chapter is of a general nature and includes information concerning refunds and reimbursements, interactivity funding, financial procedures in emergencies, mobile equipment rental rates, among others.

10001. APPROPRIATION REFUNDS

1. General. Appropriation refunds are derived from recoveries of advances and recoveries of amounts disbursed in error which are for credit to an appropriation account. Recovery items, such as recovery of a salary overpayment, will not be included as reimbursements but will be treated as reductions of payments against the bureau control number originally charged.

2. Accounting Refunds

a. State Gasoline Taxes. The amount of gasoline taxes refundable to the station operation and maintenance operating budget will be determined through the use of local procedures. Such procedures may consist only of the establishment of percentages of total fuel usage if acceptable to state authorities. Upon determination of the amount due, a claim will be prepared in the form specified by the state authorities and submitted thereto.

(1) Journal Entry to Record Claim Invoice. Activities entering into an agreement with a state will prepare a journal voucher for posting to the general ledger upon the issuance of the claim invoice.

Dr. Account 1910 - Deferred Charges

Cr. Account 3211 - Uncommitted/Unobligated
Authorizations - Direct
Program

and

Dr. Account 9951 - Expense Availability - Direct
Program

Cr. Account 5321/5324 - General Expenses,
Current Year

(2) Forwarding Refund Checks to Disbursing Officers. Checks will be forwarded with a letter of transmittal which will contain the following information:

(a) A statement identifying the remittance as a refund of taxes previously paid on motor fuel purchases.

(b) Identification of purchase vouchers upon which the tax was paid, or, if identification of purchase vouchers is not practicable, a statement that the refund is to be made to the appropriation "Operation and Maintenance".

(c) The pertinent accounting data; i.e., the appropriation, subhead, object class, authorization accounting activity number, operating budget number, type code and cost code. Cost accounts to be credited are as follows: Reserve units - 0001; FMF, guided missile organizations and other combat-type units and troop training units - 0001; all other activities - 6870.

(3) Recording Liquidations. Upon receipt from the disbursing officer of the bureau control copy of the collection voucher, a journal voucher will be prepared for the following entry:

Dr. Account 1060 - Funds Disbursed

Cr. Account 1910 - Deferred Charges

b. Refunds Other than State Gasoline Taxes. The principles set forth above apply to all types of refunds. However, in those cases where it is not practicable to establish prior credit obligations, simultaneous credit obligations, liquidations and expenses will be entered on operating budget records on the basis of the collection documents.

10002. APPROPRIATION REIMBURSEMENTS. Earnings or collections for commodities, work, or services furnished or to be furnished between appropriations or to an individual, firm, or corporation, which are to be credited to an appropriation account, constitute appropriation reimbursements. Reimbursements fall into two categories--funded and unfunded.

1. Funded Transactions. Those transactions that result in funded accounts receivable to the financing appropriation resulting from work or services performed under a reimbursable order. These transactions are financed by an automatic increase to the station's operation and maintenance operating budget upon acceptance of the reimbursable order.

a. Funded Accounts Receivable. Amounts owed to the financing appropriation for work or services performed under a reimbursable order. Upon receipt of a check or a reimbursement voucher, these amounts are liquidated at the station level. Collections for funded accounts receivable are reported in Navy Register 13.

b. The following categories and related source codes are applicable to funded reimbursements:

<u>Description</u>	<u>Source Code</u>	<u>Category</u>
Funded reimbursable orders received from morale, welfare, and recreation activities, state and local governments, foreign governments, and those private parties for which no advance has been received in the naval working fund.	6	Nonfederal
Collections from trust fund accounts.	8	Nonfederal
Funded reimbursable orders received for work or services within the same appropriation.	1	Intra- appropriation
Funded reimbursable orders received for work or services which cite Navy appropriations other than the financing appropriation.	3	Federal
Funded reimbursable orders received for work or services which cite Federal sources other than Navy appropriations.	3	Federal

2. Unfunded Transactions. Those transactions that result in unfunded accounts receivable to an appropriation and do not increase fund resources at the station level. The funds to finance this type transaction are allotted from Headquarters Marine Corps.

a. Unfunded Accounts Receivable. Amounts reimbursable to an appropriation held at Headquarters Marine Corps resulting from an unfunded transaction. These types of transactions do not increase any fund availability at the station level. The responsibility for maintenance of the unfunded accounts receivable ledger and preparation of the unfunded accounts receivable reports (NavCompt Form 2027) will be that of the station, who will prepare the billing document and follow up on the billing. Collections for unfunded accounts receivable are reported in Navy Register 14. Unfunded accounts receivable reports are furnished to the Commandant of the Marine Corps (Code FDA).

b. The following categories and related source codes are applicable to unfunded reimbursements:

<u>Description</u>	<u>Source Code</u>	<u>Category</u>
Reimbursement from trust fund accounts	9	Nonfederal
Reimbursements for expense of production of lumber and timber products	7	Nonfederal
Reimbursement for material disposal cost	7	Nonfederal
Reimbursement for sale of material other than MAP	5	Federal
Reimbursement for sale of material to the Military Assistance Program (MAP)	4	Federal

10003. INTERACTIVITY FUNDING

1. Other than O&MMC

a. General. Interactivity funding may be accomplished through the use of suballotments, Request for Performance of Work (NavCompt Form 140), or project orders. Instructions governing suballotments and work requests are contained in Navy Comptroller Manual, volume 3. The subparagraphs following further amplify or modify those instructions.

b. Suballotting of Funds to Other Activities. In those cases where it is proper and necessary to the purpose of an allotment for the commander to authorize another command which has an activity accounting number established to incur obligations and expenditures under an allotment issued to him/her, a formal suballotment of funds shall be made to the commander of the other command by issuance of an Allotment/Suballotment Authorization, NavCompt Form 372 (original and one copy), or letter (original and one copy) containing all pertinent data, including the fixed amount, and specifically stating therein that it is a suballotment. Such suballotment is identified in either of two ways: by use of separate 3-digit numbers, or by a 1-digit local code, following the criteria below. No commander is authorized to issue suballotments identified by separate 3-digit numbers except for suballotments issued by the Commanding General, Fleet Marine Force, Atlantic, the Commanding General, Fleet Marine Force, Pacific, Commander, Marine Corps Air Bases Eastern Area and Commander, Marine Corps Air Bases Western Area to subordinate commands. Holders of suballotments will not further suballot these funds except when specifically authorized by Headquarters Marine Corps. The commander receiving such suballotments has the same responsibility for the administration of the suballotments as if received direct from the Commandant of the Marine Corps and the commanders granting the suballotments are relieved of responsibility for overobligation and overexpenditure under the suballotments. (For example, if a station or force has one or more activities within that station or

force which are each assigned an activity accounting number, the commander of that station or force is relieved of the responsibility of overobligation and overexpenditure under any suballotment granted to the activities of that station or force which have an activity accounting number. The commander of a station or force is also relieved of the responsibility for overobligations and overexpenditure under any suballotment granted to the commander of another station or force.)

(1) Special Suballotments. The Commanding General, Fleet Marine Force, Atlantic, the Commanding General, Fleet Marine Force, Pacific, the Commander, Marine Corps Air Bases Eastern Area and Commander, Marine Corps Air Bases Western Area issuing any suballotments to their subordinate commanders listed in paragraph 2004 will use separate 3-digit allotment numbers. Holders of suballotments identified by separate 3-digit numbers will report monthly on Allotment Report (NavCompt 2025) directly to Headquarters Marine Corps in accordance with the instructions for basic allotment holders, and, in addition, will forward a copy to the basic allotment holder (FMFLANT, FMFPAC, COMCABEAST and COMCABWEST as applicable) for management purposes. The basic allotment holder will list all suballotments (activity, suballotment number and amount) issued during the month in the instructions column of the Allotment/Suballotment Authorization (NavCompt 372) for the basic allotment and include the total of the suballotments issued during the month as a decrease in column 2 of NavCompt Form 2025. A copy of the Allotment/Suballotment Authorization (NavCompt Form 372) for each suballotment, or amendments thereto, issued during the month will be forwarded with the NavCompt Form 2025. Further, no obligations against suballotments will be inserted on the NavCompt Form 2025 submitted for the basic allotment. It is to be noted that all correspondence initiated by the suballottee in connection with the suballotment, other than the NavCompt Form 2025 report, will be addressed via FMFLANT, FMFPAC, COMCABEAST and COMCABWEST as applicable.

(2) Regular Suballotments. This type of funding will be avoided wherever possible. When a regular suballotment must be issued it will be identified by a local 1-digit code (12001/1). Official records will be maintained on fund resources ledgers. The suballottee will prepare a suballotment obligation report on NavCompt Form 2025 monthly for each suballotment and submit in time to reach the primary allotment holder on the due date determined by, and contained in, instructions issued by the primary allotment holder. Reporting to the primary allotment holder will be in accordance with Navy Comptroller Manual, paragraph 039222.

2. Operation and Maintenance, Marine Corps

a. Suboperating Budgets. The Commanding Generals, FMFLANT, FMFPAC, and COMCABEAST and COMCABWEST are authorized to issue suboperating budgets to their respective subordinate commands who will act as responsibility centers for the suboperating budgets and report directly to the Commandant

of the Marine Corps (Code FDA) in the same manner as a major responsibility center. Specific requirements applicable to major responsibility centers for reporting the issuance of such suboperating budgets are contained in chapter 2.

b. Fund Reversion. Once a suboperating budget has been issued to a subordinate command, the unobligated balance of each suboperating budget for 30 September will revert directly to Headquarters Marine Corps in lieu of the operating budget holder as provided for in paragraph 039224 of NavCompt Manual.

3. Reimbursable Orders Including Project Orders. Except for special suballotments issued in accordance with paragraph 10003.1b(1) and suboperating budgets issued in accordance with paragraph 10003.2 interactivity funding will generally be effected through the use of reimbursable orders as provided for in Navy Comptroller Manual, paragraph 039002. A reimbursable order chargeable to funds held by a Marine Corps activity will be treated as an obligation by the requesting activity upon acceptance by the performing activity, regardless of whether the work or service is to be performed or furnished by another Marine Corps activity or by a Navy activity.

10004. EXTRAORDINARY OR EMERGENCY SITUATIONS

1. Extraordinary or emergency situations may require modifications of normal fiscal procedures. Paragraphs 10005 through 10007 contain guidance for fiscal action in certain extraordinary or emergency situations.

2. In circumstances not covered by directives, obtain authorization for deviations from prescribed fiscal procedures from higher headquarters. In urgent situations when lack of time or communications preclude contacting higher headquarters, take action necessary to protect life and and safeguard the interests of the United States. In all situations, exercise good faith and due care in the use of U.S. Government resources.

3. Exercise foresight and preplanning to develop fiscal organizations and procedures so they are adaptable and will support, not hinder, your command in extraordinary or emergency situations.

10005. EMERGENCY FINANCIAL INSTRUCTIONS APPLICABLE AFTER AN ATTACK UPON THE UNITED STATES.

1. These instructions are applicable when directed by the Commandant of the Marine Corps after an attack upon the United States. If communications with higher authority are disrupted, commanders will assure that emergency financial instructions are in effect.

2. Lack of funds or lack of knowledge of the availability of funds shall not prohibit the incurrence of obligations or expenditure of funds when deemed necessary to be made immediately. In no case will the requirement of good faith and due care be waived. Where it is impracticable or impossible to follow prescribed procedures, initiative and self-reliance must be fully exercised.
3. Appropriation sponsors may use available balances within their appropriations without regard to preemergency apportionments, allocations, or limitations.
4. Commanders may incur obligations on a deficiency basis as immediately necessary to support operations against the enemy, mobilization, training, relief and rehabilitation in disaster areas, and protection of life and property in such areas.
5. After an attack upon the United States, first efforts would be directed to the care and safety of the nation and its people and to retaliatory action against the enemy. Present fiscal accounting and reporting procedures will continue where there is no conflict with the primary efforts. Fiscal accounting and reporting will continue to be useful after an attack in managing the allocation of remaining limited national resources.

10006. FINANCIAL INSTRUCTIONS FOR CIVIL DEFENSE AND OTHER DOMESTIC EMERGENCIES AND FOR FOREIGN NATURAL RELIEF OPERATIONS. Commanders who have been authorized to render aid to domestic civil governments, or to individuals or governments in foreign natural disasters, will maintain records of direct (out-of-pocket) costs that the Marine Corps would normally not have incurred in the performance of its mission. Furnish the Commandant of the Marine Corps (Code FDA) the direct costs supported by an itemized list of the equipment or services rendered. Upon receipt of this cost data the Commandant will handle billing for reimbursement and make any adjustments to fund authorizations deemed necessary. When the commander's immediately available funds are insufficient to support his/her unit's mission and the authorized relief operations, the commander will immediately apprise higher authority of all details of his/her fiscal situation. In the event of an attack on the United States, Emergency Financial Instructions in paragraph 10005 apply.

10007. REPORTS ON UNPROGRAMMED OBLIGATIONS (REPORTS SYMBOL MC-7100-03)

1. Extraordinary situations frequently result in obligations above those initially planned and programmed in annual budgets and fund authorizations. Information of actual and estimated future unprogrammed obligations is needed to reprogram funds and to support requests for financial relief.

2. Fund authorization holders shall establish accounting procedures to accumulate unprogrammed obligations directly related to extraordinary situations and be prepared to submit the unprogrammed obligation reports described in paragraph 10007.3 and 10007.4 upon request. Fund authorization holders, upon request of the Commandant of the Marine Corps, shall submit unprogrammed obligation reports to reach Headquarters Marine Corps by the 7th day following the end of the month. Reports should be classified as appropriate.

3. Unprogrammed obligation reports shall be in the formats shown at the end of this paragraph. Include and separately identify unprogrammed obligations charges to the unit's annual fund authorizations, open allotments authorized for unprogrammed obligations, open allotments for transportation or accessorial charges, and value of Marine Corps Stock Fund Material. If exact obligations are not available, best estimates should be submitted (identified as estimates).

4. Unprogrammed deployments generate unprogrammed military personnel costs due to family separation allowance entitlement changes in Sea and Foreign Shore pay status; and differing ration for Ashore, U.S.; Ashore, Overseas; and Afloat. Information on the numbers of Marines involved in unprogrammed deployments is needed to compute the effects on the Military Personnel, Marine Corps appropriation, which is budgeted for at the Headquarters Marine Corps level. Unprogrammed obligation reports requested by the Commandant of the Marine Corps shall include information on unprogrammed personnel deployments shown in figures 10-1 and 10-2.

FMF (Lant or Pac)

DIRECT UNPROGRAMMED OBLIGATIONS RESULTING FROM (NAME OF
UNPROGRAMMED SITUATION)

FROM 1 JULY 198_ TO _____ APPROPRIATION 17 110.27 __, __
MC

	OPERATING BUDGET OR BUREAU CONTROL NO.	AMOUNT	TOTALS	EXPLANATION OF UNPROGRAMMED OBLIGATIONS
ACTUAL OBLIGATIONS	XXXXX " XXXXX " "	\$XXXXX XXX XXXX XXXX XXXXX ŽŽŽŽŽŽ		
TOTAL ESTIMATED FUTURE OBLIGATIONS			\$XXXXX	
	XXXXX " XXXXX "	XXXXX XXX XXX XXXX		
TOTAL TOTAL OBLIGATIONS			XXXXXX XXXXXX	

Figure 10-1.--Direct Unprogrammed Obligations Resulting From
(Name of Unprogrammed Situation).

FMF (Lant or Pac)

UNPROGRAMMED PERSONNEL DEPLOYMENTS FOR (NAME OF UNPROGRAMMED SITUATION)

FROM 1 JULY TO 19__ TO _____

MARINE CORPS FINANCIAL ACCOUNTING MANUAL

10-12

FMF (Lant or Pac)

UNPROGRAMMED PERSONNEL DEPLOYMENTS FOR (NAME OF UNPROGRAMMED SITUATION)

FROM 1 JULY TO 19__ TO _____

UNIT DESIGNATION	UNIT STRENGTH OFFICER/ ENLISTED	LOCATION PRIOR TO DEPLOYMENT	CURRENT LOCATION (INDICATE IF AFLOAT)	DATE INITIALLY DEPLOYED	NUMBER OF DAYS AFLOAT	LOCATION AND NO. OF DAYS (IF APPLIC- ASHORE)	TYPE RATION USED ASHORE (IF APPLIC- ABLE)	DATE DEPLOY- MENT ENDED OR IS EXPECTED TO END

Figure 10-2.—Unprogrammed Personnel Deployments for (Name of Unprogrammed Situation).

10008. FUNDING FOR COURTS-MARTIAL, COURTS OF INQUIRY, AND CERTAIN INVESTIGATIONS

1. Courts-martial, courts of inquiry, and investigations convened under provisions of the Manual for Courts-Martial and the Manual of the Judge Advocate General (JAGINST P5800.8) and NavCompt Manual paragraph 075145 will be funded as follows:

a. Travel, Per Diem, and Fees

(1) Military Personnel and Employees of the Department of the Navy. Charge to Operation and Maintenance operating budget which supports temporary additional duty travel for the convening authority.

(2) Other Civilians. Charge to Operating and Maintenance, Navy funds. These funds should be requested from the naval district commander.

b. Services and Supplies

(1) When another activity furnishes services and supplies to the convening authority, the convening authority will pay for:

(a) Costs that are direct, out-of-pocket, identifiable, and total \$100 or more in a calendar month.

(b) Costs arising from contracts entered into specifically to support the subject courts or investigations.

(2) All other costs of services and supplies will be absorbed by the operation and maintenance funds of the activity providing the services and supplies.

2. Procedural details are contained in the Navy Comptroller Manual, paragraph 075145, and the Navy Travel Instructions, paragraphs 2501 and 6300.

10009. ACCESSORIAL CHARGES

1. An accessorial charge is a charge imposed by a military service or defense agency on issues, sales, and transfers of material in stock in its supply distribution system to customers outside its military department or agency. Accessorial charges reimburse the shipper for costs incurred by him/her when the costs are not included in the standard price or paid by direct citation of the customer's funds. The Navy Comptroller Manual, paragraphs 035960-035965 contain general guidance on accessorial charges. This paragraph contains details to implement this guidance for the Marine Corps.

2. Accessorial Charge Cost Elements

a. Packing, Handling, and Crating. Not chargeable on Defense Stock Fund sales to military services.

b. Transportation. Normally paid by direct citation of the customer's funds. An MCO listing open allotments for transportation for direct citation is published annually. If the shipper, however, incurs transportation costs, these are reimbursable as accessorial charges.

c. Port loading and unloading.

d. Positioning Overseas (Including Alaska and Hawaii). Charged on material stocked overseas in anticipation of support to other customers. Positioning charges are charged instead of charges for U.S. inland commercial transportation, ocean transportation, and port loading and unloading. Not chargeable on "transferable-nonreimbursable" material.

3. Accessorial Charge Rates. Uniform accessorial charge rates are contained in the Navy Comptroller Manual, paragraph 035965. Attention is invited to the fact that there are minimum charges established. The effect of these minimum charges should be considered in ordering material. For example, a 0.6 cent bolt, if ordered and delivered in the U.S., may cost \$3 after application of accessorial charges for packing, handling, and transportation.

4. Payment of Accessorial Charges

a. Accessorial charges on purchases listed in subparagraphs 10009.4(1), (2), (3) and (4) below are chargeable to the following accounting data:

Appropriation/Subhead	17FY1106.2770
Object Class	000
Operating Budget:	
Packing, handling, crating; CONUS and overseas inland transportation	00027-4
Port loading and unloading and ocean transportation	00027-5
Overseas air transportation	00027-6
Authorization Accounting Activity	000027
Transaction-type code	2D
Property Accounting Activity	000000

Cost Code:

OPBUD 00027-4	7G0J73E7****
OPBUD 00027-5	7G0H73E7****
OPBUD 00027-6	7G0F73E7****

****Insert the applicable 4-digit transportation account code (TAC) as shown in Marine Corps bulletins, Marine Corps orders, and DoD Instruction 4500.32-R (MILSTAMP)

(1) Purchases paid for by the appropriation 17X4913 MCSF.

(2) Purchases paid for by the appropriation 17F1105 MPMC, including subsistence items paid for by MPMC at other than Marine Corps-managed activities.

(3) "Transferable-reimbursable" and "transferable-nonreimbursable" material acquired by MCSFA or MCASA inventory managers.

(4) Material for the following nonappropriated fund activities overseas (including Alaska and Hawaii): Marine Corps exchanges; open and closed officer messes, and enlisted men clubs.

b. Accessorial charges on the below items are chargeable to the requisitioner's O&MMC:

(1) Material paid for by the requisitioner's O&MMC operating budget.

(2) Excess material requested by the requisitioner from a non-Navy Department agency.

c. Accessorial charges on purchases by the Marine Corps Commissary Store at MCAS, Kaneohe Bay are not chargeable to the O&MMC appropriation.

(1) Commissary stores in the State of Hawaii will adjust the prices on merchandise sold in the store to provide reimbursement for the additional costs of transportation, to and within the State of Hawaii, of merchandise, equipment and supplies furnished the store, when such transportation costs are not included in the purchase price. (Standard prices of subsistence emanating from Military Subsistence Supply Agency source will include all applicable transportation costs. No additional transportation costs need be reimbursed for delivery of items from this source.)

(2) Inasmuch as the Military Sealift Command (MSC) transportation costs are invoiced to and paid by Headquarters Marine Corps, an abstract of each MSC shipping manifest, indicating the tonnage of material destined

for the commissary store and the transportation cost per ton, will be furnished the Commanding Officer, Marine Corps Air Station, Kaneohe Bay, for use in recording the obligation against stock fund monies allotted to the commissary store and for estimating the mark-up required to defray expenses.

d. Accessorial charges, when billed, should be separately identified, either on the Standard Form 1080 billing for the material, or on an SF 1080 billing only for accessorial charges. Bills for accessorial charges may be certified by persons, designated by commanding officers, receiving bills. Constructive receipt of the accessorial services may be presumed if there is sufficient information on the bill to identify the transaction as a shipment to the Marine Corps. Examples of sufficient identification are one or more of the following:

(1) Bill of lading number with the Marine Corps consignee identified.

(2) Bill of lading number researched and identified as a shipment to a Marine Corps consignee.

(3) Requisition document number identified as belonging to the Marine Corps.

If the type material is identified on the bill, and if the weight or cube is given, application of correct rates from the Navy Comptroller Manual, paragraph 035965, should be verified. Certification of the bill, however, should not be delayed if identification of type material, weight or cube is not readily available. In some cases, a bill may cover accessorial charges on shipments to several different Marine Corps consignees. The recipient of such a bill may certify it without referral to all the consignees if only open allotments are cited.

5. Collection of Accessorial Charges. Marine Corps activities issuing, selling, and transferring material in the supply system to persons or organizations outside the Department of the Navy will bill the receiver for accessorial costs not included in the standard price. Collections will be credited to the appropriation 17_1106.27-O&MMC (FY and subhead, as applicable), funded (credited to the allotment level) or unfunded (credited to the appropriation level), as indicated below:

Packing, handling, and crating	Funded
Transportation	Unfunded
Port loading and unloading	Funded
Positioning	Unfunded

For funded collections, credit the financing activity's accounting data. For unfunded collections, credit the appropriate accounting data as shown in subparagraph 10009.4, above.

6. Exceptions and Waiver of Charges

a. Accessorial charges are not imposed on the following:

(1) Transactions between the Marine Corps and Navy or Coast Guard.

(2) Sales to authorized patrons of retail sales outlets.

(3) Issues, sales, and transfers of Navy and Marine Corps material to nonappropriated fund activities classified as instrumentalities of the Department of the Navy.

(4) Transactions involving bulk (nonpackaged) POL, and plant equipment. Accessorial-type charges for these are normally set by agreement between supplier and customer.

(5) Transactions involving Navy and Marine Corps material furnished to Navy Department cost reimbursement-type (cost plus fixed-fee) contractors.

(6) Transactions involving consolidated reimbursable procurement by one agency for another agency. Under consolidated reimbursable procurement the accessorial-type costs are normally paid for by the procuring appropriation.

b. Costs of parcel post shipments between agencies of the Department of Defense will be paid by the shipper without reimbursement.

c. Where accessorial costs are relatively insignificant, reimbursement may be waived by the supplier. Marine Corps commanders may waive collection of accessorial charges on Marine Corps-furnished material when they consider the costs to be relatively insignificant.

d. Reimbursement will be waived for inter-Department of Defense Agency transactions when the bill would amount to less than \$100.

10010. FUNDING FOR TRANSPORTATION AND HANDLING OF HOUSEHOLD GOODS OF MILITARY PERSONNEL

1. Detailed instructions regarding funding responsibility for the costs of transportation and handling of military personnel household goods will be found in NavCompt Manual, paragraph 022082-5. Depending upon the circumstances involved, the costs of transportation and handling are borne by either the

appropriation Operation and Maintenance, Marine Corps or the appropriation Military Personnel, Marine Corps. It is also important to note that certain expenses related to government-owned household furnishings and equipment are financed by the Family Housing Management Account.

2. Operating and Maintenance Costs. For those costs properly chargeable to the appropriation Operation and Maintenance, Marine Corps, the specific fund authorization available to the activity will be charged.

3. Military Personnel, Marine Corps Costs. For those costs properly chargeable to the appropriation Military Personnel, Marine Corps general guidance will be found in chapter 5 and the current accounting data will be found in the current year MCO in the 7301 series which covers that appropriation.

4. For the purposes of this guidance, the term "Government Quarters" is defined as quarters owned by or leased or otherwise made available to the U.S. Government, assignment to which bars entitlement to basic allowance for quarters (BAQ) or requires collection of a rental charge against a member without loss of BAQ.

5. Commanding officers will use the most economical method of packing, crating, drayage, and storage. Commercial storage of household goods will be used when adequate commercial storage facilities are available and are more economical than government storage facilities.

6. All expenses incurred under the appropriation 17FY1105, Military Personnel, Marine Corps, for nontemporary storage of household goods of Marine Corps Military Personnel incident to a permanent change of station will be charged to the appropriation current when such expenses are incurred, regardless of the fiscal year of detachment.

10011. FUNDING FOR THE TRANSFER OF CIVILIAN PERSONNEL
INCLUDING THE SHIPMENT, STORAGE, PACKING, CRATING, AND
DRAYAGE OF HOUSEHOLD GOODS

1. When employees are transferred between Department of Defense activities for the convenience of the Government in connection with a reduction in functions at a military installation or the closing of a military installation, the financial responsibility for the costs incurred in the transportation and the handling of the household goods will be as follows:

a. Costs related to transfers between Navy and Marine Corps activities will be charged to the operating and maintenance funds of releasing activity.

b. Costs related to transfers from another department or agency to a Marine Corps activity will be charged to the operating and maintenance operating budget 00027-7 of Headquarters, U.S. Marine Corps.

c. Costs related to transfers from Marine Corps activities to another department or agency will be the financial responsibility of the hiring department or agency.

10012. MOBILE EQUIPMENT RENTAL

1. Rental rates of mobile equipment charges will be in accordance with NavCompt Manual, volume 3, chapter 5.

2. Reimbursement will be made to the "Operating and Maintenance" appropriation for the usage of mobile equipment when the services are required by various directives. For example: reimbursement will be effected when mobile equipment of the activity is used by Family Housing and Real Property Maintenance-NavCompt Manual, volume 3, chapter 7.

10013. COSTS CODES

1. Definition. The cost code, an element of 12 alpha-numeric characters, is the source of any information needed beneath the level identified in the remainder of the accounting classification code or for which shortened coding is desired. The cost code will consist of all or part of the job order number when a job order system is used. It is not required that all 12 positions be used, nor is a locally devised code necessary if the use of published codes, such as functional accounts, is sufficient.

2. Application. The cost code has many and varied uses, depending on the type of activity, the appropriation, or special or unusual circumstances which may arise from time to time. At major posts and stations where job order systems are used, all or part of the job order number makes up the cost code for operating budgets and allotments accounted for by the activity. In most other cases the structure of the cost code is prescribed by Headquarters Marine Corps. These codes are presented in the following paragraphs:

3. Operation and Maintenance, Marine Corps Cost Codes

a. Operating Budgets of Marine Corps Districts.

<u>Positions</u>	<u>Code</u>
1-3	Unit Number or Operating Target Number
4	Expense Element Code
5-6	Program Element Code
7-8	Function/Subfunction Code
9-12	Cost Account Code

Example: 1-3 4 5-6 7-8 9-12
 012 T 59 D1 1A10

b. HQMC Operating Budget 00027-1-Marine Detachment Afloat, MAAG, Korea and other situations when specified by HQMC.

<u>Positions</u>	<u>Code</u>
1-3	S27 for Detachments Afloat; D27 for all other
4	Expense Element Code
5-6	Program Element Code
7-8	Function/Subfunction Code (always BC)
9-12	Cost Account Code (always 1111)

Example: 1-3 4 5-6 7-8 9-12
 S27 T 26 BC 1111

c. HQMC Operating Budget 00027-2-Marine Barracks and Detachments Ashore.

<u>Positions</u>	<u>Code</u>
1-3	*Operating Target Number
4	*Expense Element Code
5-6	*Program Element Code
7-8	Function/Subfunction Code (always BC)
9-12	*These codes are specified in the Operating Target letter.

Example: 1-3 4 5-6 7-8 9-12
 021 T 70 BC 1111

d. HQMC Operating Budget 00027-3-Marine Corps Reserve Inland Transportation of Things.

<u>Positions</u>	<u>Code</u>
1-3	HQMC Cost Center Code (always 7G0)
4	Expense Element Code (always J)
5-6	Program Element Code (always 52)
7-8	Function/Subfunction Code (always E2)
9-12	The applicable transportation account code TAC as shown in Marine Corps bulletins, Marine Corps orders, DoD Instruction 4500.32-R (MILSTAMP) or other official publications.

e. HQMC Operating Budget 00027-4-Inland Transportation of Things.

<u>Positions</u>	<u>Code</u>
1-3	HQMC Cost Center Code (always 7G0)
4	Expense Element Code (always J)
5-6	Program Element Code (73 for second destination; 79 for first destination)
7-8	Function/Subfunction Code (E2 for second destination; E3 for first destination)
9-12	The applicable transportation account code (TAC)

f. HQMC Operating Budget 00027-5-Ocean Transportation of Things.

<u>Positions</u>	<u>Code</u>
1-3	HQMC Cost Center Code (always 7G0)
4	Expense Element Code (H for MSC; L for Wharfage and Stevedoring)
5-6	Program Element Code (73 for second destination; 79 for first destination)
7-8	Function/Subfunction Code (E2 for second destination; E3 for first destination)
9-12	The applicable Transportation Account Code (TAC).

g. HQMC Operating Budget 00027-6-Air Transportation of Things.

<u>Positions</u>	<u>Code</u>
1-3	HQMC Cost Center Code (always 7G0)
4	Expense Element Code (F for MAC, G for commercial air overseas (contracted by MAC)
5-6	Program Element Code (73 for second destination; 79 for first destination)
7-8	Function/Subfunction Code (E2 for second destination; E3 for first destination).
9-12	The applicable Transportation Account Code (TAC)

h. HQMC Operating Budget 00027-7 (SH 2780)-Off-Duty Education.

<u>Positions</u>	<u>Code</u>
1-3	HQMC Cost Center Code
4	Expense Element Code (Q)

<u>Positions</u>	<u>Code</u>
5-6	Program Element Code (8F)
7-8	Function/Subfunction Code (S1)
9-12	HQMC Document Number

i. HQMC Operating Budget 00027-9-Special Training (TAD, etc.).

<u>Positions</u>	<u>Code</u>
1-3	HQMC Cost Center Code
4	Expense Element Code
5-6	Program Element Code
7-8	Function/Subfunction Code
9-12	Document Number

j. HQMC Operating Budget 00027 - Headquarters Marine Corps operating expenses only.

<u>Positions</u>	<u>Code</u>
1-3	HQMC Cost Center Code
4	Expense Element Code
5-6	Program Element Code
7-8	Function/Subfunction Code
9-12	Headquarters Commitment Authority Number

4. Other Appropriation Cost Codes.

a. Procurement, Marine Corps

<u>Positions</u>	<u>Code</u>
1-5	Resource Category Code
6-7	Unassigned
8-12	Headquarters Commitment Authority Number

b. Military Personnel, Marine Corps Subsistence.

<u>Positions</u>	<u>Code</u>
1-2	Unassigned
3-7	Headquarters Commitment Authority Number
8-12	Functional Account Number

- c. Military Personnel, Marine Corps - Other than Subsistence.

<u>Positions</u>	<u>Code</u>
1-7	Unassigned
8-12	Functional Account Number

- d. Reserve Personnel, Marine Corps

<u>Positions</u>	<u>Code</u>
1-3	Pay Group Designator
4-7	Unassigned
8-12	Functional Account Number

- e. Research, Development, Test and Evaluation, Navy (FY 72 Subsequent)

<u>Positions</u>	<u>Code</u>
1	Sub. Project Number
2	Task Number
3-4	Subtask Number
5	Location Code
6-7	Unassigned
8-12	Commitment Document Number

10014. FUND CODES

1. General. Fund codes are assigned by the Commandant of the Marine Corps (Code FDA) to each unit identification code assigned to a major Marine Corps component in volume 2, chapter 5 of the Navy Comptroller Manual. All Marine Corps fund codes now available for assignment to a commitment/obligation document are contained in the current edition of Marine Corps Order 7301.65. Fund codes assigned prior to publication of MCO 7301.65 are used for liquidation purposes only. Fund codes assigned in the current edition of MCO 7301.65 are provided primarily for reimbursement to the Marine Corps Stock Fund Account for the issue of stock fund material to end use. These same fund codes will be used when requisitioning material from other supply sources within the Department of Defense and General Services Administration. The only exception to the standard use of fund code is in the annotation of the "bill to" activity when requisitioning from a Navy supply source.

2. Marine Corps Application and Usage. As stated above fund codes are primarily controlled under the unit identification code (UIC) of the major Marine Corps component. Subordinate units of a major Marine Corps component are identified as a reporting unit code (RUC) or a supply requisitioning code (SRC) which are commonly referred to as an activity

address code (AC). These AC's are related through the billing process to the major component's UIC which controls the assignment of fund code data. Within the Marine Corps billing system, billing may be made to any AC which has been included or identified in MCO 7301.65L, enclosure (1) under the columnar title of "AC".

3. Application and Usage Outside the Marine Corps. Fund codes assigned represent specific data when referring to Marine Corps usage. However, to an external supply source (DOD or GSA), the usage of the fund code represents an initial reimbursement at the U.S. Treasury level between the selling appropriation and the procuring appropriation. Accordingly, the fund code need not represent the full detailed accounting data as required internally to the Marine Corps. To provide the selling activities with sufficient data to obtain the initial reimbursement, fund codes have been assigned general appropriation data and grouped by structure (alpha/alpha; alpha/numeric; etc.) for ease of recognition. Specific details as to their general use external to the Marine Corps is contained in DoD Instruction 4140.17M (MILSTRIP), Supplement Number 3, part D.

4. Assignment. No fund codes may be assigned locally by any activity within the Marine Corps. All Marine Corps fund codes must be assigned by the Commandant of the Marine Corps (Code FDA) and included in MCO 7301.65. Accordingly, any requirement for additions, deletions or changes to MCO 7301.65 must be directed to the Commandant of the Marine Corps (Code FDA).

10015. INTERDEPARTMENTAL BILLING. The interdepartmental billing system was established to provide the selling activity immediate reimbursement to their funding appropriation for the sale of stock fund or stores account material and to charge the buying activity's appropriation at the U.S. Treasury level. This enables strict reconciliation of the cash balances at the U.S. Treasury level. Department of Defense requirements are set forth in DoD Instruction 4000.25-7M - MILSBILLS. Detail instructions applicable to Marine Corps requirements are set forth in the current edition of MCO 7303.19.

APPENDIX A

GLOSSARY OF FINANCIAL AND RELATED TERMS

ACCOUNTING CLASSIFICATION CODE. This code is used to provide a uniform system of accumulating and reporting information. It consists of nine coding elements: appropriation, subhead, object class, bureau control number, suballotment, authorization accounting activity, transaction type, property accounting activity, and cost code.

ACCOUNTING REGISTERS. Records of expenditures, collections and adjustments normally maintained by disbursing offices. Also called allotment registers and disbursing registers.

ACCURAL ACCOUNTING. The method of accounting whereby: (1) operating costs are accounted for in the fiscal period during which the benefits are received (cost of resources consumed or applied); (2) costs for which the benefits are applicable to future periods are deferred and considered as assets; (3) liabilities for unpaid costs are recorded in the accounts when goods or services are received; and (4) income for work or services performed in a reimbursable order is recorded in the accounts when reimbursable expenses are incurred.

ACTIVITY ADDRESS CODE (AC). A six-position code assigned to identify specific units, activities or organizations authorized to direct, ship, or receive material, documentation, or billing. The first position of the code is the service assignment code (M for the Marine Corps); the other five positions identify the units, activities, or organizations within the service specified by the service assignment code. The AC is repeated, as required, to identify all three types of "in the clear" address (TAC's 1, 2, and 3).

ACCOUNTS PAYABLE CODE. A one digit code on the CF card used to identify the type of accounts payable. It must be shown will all obligation documents and posting codes 1 through 4. Codes are as follows:

G - Accounts Payable - Government

P - Accounts Payable - Public

ALLOCATION. An allocation of funds by budget activity (subhead) is an authorization to create obligations and incur expenditures against appropriations for authorized purposes. Within Headquarters Marine Corps, the Fiscal Director of the Marine Corps issues allocations for all appropriations to subhead administrators in accordance with the Commandant's financial plans.

ALLOTMENT. The authority, expressed in terms of a specific amount of funds granted to a commander by the Commandant to obligate and expend funds for a particular purpose. Obligation and expenditure of the funds may not exceed the amount specified

in the allotment, and the purpose for which the authorization is made must be adhered to. Within Headquarters Marine Corps all allotments are issued by subhead administrators.

ALLOTMENT HOLDER. The commander or individual to whom an allotment is issued and who is responsible for the proper disposition of the allotment.

APPORTIONMENT. A determination by the Office of Management and Budget as to the amount of obligations which may be incurred during a specified period under an appropriation, contract authorization, other statutory authorizations, or a combination thereof. An apportionment may relate either to all obligations to be incurred during the specified period within an appropriation account or to obligations to be incurred for an activity, function, project, object or combination thereof.

ANNUAL APPROPRIATION. Also known as 1-year appropriations. This appropriation is generally used for current administrative, maintenance, and operational programs, including the procurement of items classified as "expense". These appropriations are available for obligation for 1 fiscal year and for expenditures for 2 additional years. This additional 2-year period for expenditure may be extended by Congress. At the end of the 3-year period of availability, or such other period as approved by Congress, any unexpended balance in an annual appropriation is transferred to the designated successor or "M" account. Military Personnel, Marine Corps, Reserve Personnel, Marine Corps and Operation and Maintenance, Marine Corps are annual appropriations.

APPROPRIATION (CONTINUING). Also known as no-year appropriations. These appropriations provide funds for completing long-range projects, and the funds appropriated remain available for obligation and expenditure until the projects are completed and/or the funds are expended. Normally established for construction and procurement of investment items.

APPROPRIATION (DIRECT). An Act of Congress authorizing a specified amount of funds to be used for designated purposes, and for payments to be made out of the Treasury of the United States. There are five direct Marine Corps appropriations:

Military Personnel, Marine Corps (MPMC)

Reserve Personnel, Marine Corps (RPMC)

Operations and Maintenance, Marine Corps (O&M,MC)

Operations and Maintenance, Marine Corps Reserve
(O&M,MCR)

Procurement, Marine Corps (PMC)

The appropriation code is the first element of the accounting classification code and it consists of seven digits:

	17	1	1106	
Government Department_____				17-Navy Department
Fiscal Year_____				1-Fiscal Year 1981
Particular Appropriation_____				1106-O&MC Marine Corps

APPROPRIATION (INDIRECT). This is an appropriation which is provided to an activity other than the Marine Corps, e.g., the Navy, but the Marine Corps receives support from the appropriation, e.g., Operation and Maintenance, Navy (O&MN) goes to support of Marine Corps air stations and naval dispensaries which are located at Marine Corps bases.

APPROPRIATION SPONSOR. The staff officer having primary cognizance over the programs funded with the appropriation and responsible for coordinating the staff action necessary in the budget formulation and execution of the specific appropriation.

AUDIT TRAIL. A term used in auditing which refers to the checking procedures involved in an actual audit. For example, an audit trail might go from a financial statement to a general ledger to a subsidiary ledger to a disbursing register and finally to a source document.

AUTODIN. Automatic digital network of the military communications system. Frequently used to transmit data.

BILLING. A document representing a charge for services rendered or material received.

BUDGET. A plan of financial operations showing in dollars the estimates of funds needed to carry out the assigned mission, or missions, over a specified period of time.

BUDGET ACTIVITY. This is a division of an appropriation which is identified by a symbol called a subhead.

BUDGET CLASSIFICATION CODES. These codes represent the principal functional areas that the Commandant of the Marine Corps desires for the administration of funds under the Resource Management System (RMS) for O&M,MC and MPMC appropriations. Budget classification codes consist of two digits. They are defined in chapter 4, volume 2 of the NavCompt Manual; e.g., 2A are Marine Corps forces which provides for operations and training (less flight operations) of Fleet Marine Force units, 2B is Base Operations and 8A is Recruit Training.

BUDGET LOAD/CHANGE CARD. PRIME input card used to load or change the budget amounts to be reflected in the NavCompt Form 2168.

BUDGET PROJECT. Budget activities are divided into one or more projects, called budget projects. Its purpose is to develop more detailed data essential to the administration and control of an appropriation.

BUDGET YEAR. The year following the current fiscal year, and for which the budget estimate is prepared. For example, if the current fiscal year is 1981, the budget year would be Fiscal Year 1982.

BLANKET PURCHASE ORDER. A purchase document establishing a charge account with a commercial supplier to cover small purchases ordered by placing calls against the purchase order.

BUREAU CONTROL NUMBER (BCN). An allotment authorization number consisting of five characters composed of a 3-digit allotment number prefixed by a 2-digit budget project number. The unit identification code of each operating budget holder is cited in the bureau control number block of the accounting classification code of the O&M,MC and RDT&E appropriations.

CASH DISBURSEMENT INQUIRY CARD. PRIME input card used to inquire or delete erroneous records in the cash disbursement history file.

CASH DISBURSEMENT/MISCELLANEOUS FISCAL TRANSACTION CARD (CF CARD). PRIME input card used to report all fiscal transactions other than labor or material and work unit data in the expense control system.

CASH DISBURSEMENTS SYSTEM. A subsystem within PRIME which provides cash disbursement data to the fund control system for automatic posting to the general ledger; provides a record of actual cash expenditures; and replaces the manual cash disbursements journal.

CASH SALES. Cash sales are reimbursable issues from a stores account (other than the Navy Stock Account and the Marine Corps Stock Fund Account, when issued for purposes of work or services under a reimbursable order).

CENTRAL OPERATING ACTIVITY (COA). An activity located in the Fiscal Division, Headquarters Marine Corps, which provides the monthly MILPERS billing to all field responsibility center. COA is also frequently called "central operating authority."

CLASS I PROGRAMS. Refers to computer programs. These are programs which are developed, programmed, coded and debugged by or under the direction of HQMC. Such programs cannot be modified without specific authority from the Commandant of the Marine Corps.

CLASS III PROGRAMS. Refers to computer programs which are normally developed locally to satisfy local management requirements. Modification of class III programs does not require approval of the Commandant of the Marine Corps.

COMMERCIAL CONTRACTS. The expense incurred for all services procured locally.

COMMITMENT. A firm administrative reservation of funds, based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment is usually the first step in the process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority to the extent that it is not already obligated.

CONDITION CODES (MATERIAL). A code used to indicate the physical condition of material considered and reported as excess to requirements and allowances and/or to be disposed of or redistributed.

CONSTRUCTIVE BILLING. Intra-DOD the supplier (seller) may effect billing for items on the basis of drop from inventory provided that 7 days have elapsed since drop from inventory without notification of warehouse denial or other advice of nonavailability.

CONSTRUCTIVE DELIVERY. Will be presumed at the time the issuing supply activity transfers goods to a carrier for delivery to the ordering agency. Used in special cases where a stock fund has not been extended overseas.

CONSUMABLE SUPPLIES. Material which, after issue, is chemically or physically altered with use to the extent that it cannot be economically reused for its original purposes and/or which is not normally returned to a storage or industrial activity for repair. Consumable supplies are either consumed in use or lose their identity in the process of work or in the rendering of service. They include such items as office supplies, POL's, lumber, etc. Consumable supplies are generally expended upon issue.

CONTROL CARD. (1) A punched card containing input data or parameters for initializing or modifying a program; and (2) a card used in a generalized sort program to specify the parameters for a particular application.

COST ACCOUNT CODES. Codes established to classify transactions according to their purpose. It is normally the last four characters of the cost code of the accounting classification code, or, in a job order system, the third through the sixth digit of the job order number.

COST ACCOUNTING. A system of accounting, analyzing, and reporting the cost of operation of programs, activities, functions, and organizational units, or the cost of production of goods and services.

COST-BASED BUDGET. A budget formulated on the basis of the cost of goods and services actually to be received during a given period whether paid for before the end of the period or not. (Not to be confused with an expenditure-based budget, which is based upon the cost of goods and services received and actually paid for.)

COST CATEGORY. One of three types of costs into which the total cost of a program element is divided: (1) research and development, (2) investment, and (3) operations.

COST CENTER. An organizational entity for which identification of costs is desired and which is amenable to cost control through one responsible supervisory. It is the first subdivision of a responsibility center or subresponsibility center.

COST CODE. The last element of the accounting classification code. It is the source of any information needed for the preparation of local reports. It consists of 12 alpha-numeric characters. Cost centers that do not use the job order system use cost codes, e.g., Marine Corps districts and Marine barracks use a cost code constructed as in the following example:

<u>OPTAR</u> <u>NUMBER</u>	<u>EXPENSE</u> <u>ELEMENT</u>	<u>PROGRAM</u> <u>ELEMENT</u>	<u>FUNCTIONAL/</u> <u>SUBFUNCTIONAL</u>	<u>COST</u> <u>ACCOUNT</u>
012	T	59	D1	1A10

CROSS-SERVICING. That function performed by one military service in support of another military service for which reimbursement is required from the service receiving support.

DAILY LABOR TRANSACTION CARD. PRIME input card used to record labor costs to the PHF and the MJON files.

DIRECT COST. Those labor, material, or other costs which are directly associated with a facility, piece of equipment, or other specific unit.

DISBURSEMENTS. Payments for goods or services received. Disbursements may be an actual payment in cash, such as reimbursing an imprest fund, or by government check to a public supplier, or by transfers between appropriations or funds whereby, the funds of a receiving governmental activity are charged and the funds of the performing activity are credited for the value of the goods or services received.

DOCUMENT IDENTIFIER CODE (DIC CODE). A 3-digit code on input transactions that specifies the type of transaction and which may also be coded to include further information.

A-6

DOCUMENT NUMBER. A 14-position number that identifies the military service, requisitioner, requisition date, and serial number. That portion of the document number used by organic

activities for accounting purposes (on local records) will be the Julian date and the serial number (eight-position code).

ERROR CODE. These are used to show the reason that input transactions were rejected during a machine edit of the input data. Error codes are defined on each computer print out of the results of the edit program.

EXPENDITURE. An amount of money actually paid out from an appropriation (example: checks drawn or cash expended in payment of bills; transfers from one appropriation to another as a result of obligations).

EXPENSES. The cost of resources consumed or applied during the accounting period. Expenses to be included in the operating budget consist of civilian labor, military services applied, material consumed or applied, services rendered, rental of facilities and equipment, and cost transfers. Included in an expense are the costs of end items or equipment having a unit value of less than \$1,000 and the cost of minor construction of a value of \$25,000 or less.

EXPENSE ELEMENT. Specifies the type of resource being consumed in the functional/subfunctional category and cost account. It is a one-character alpha code, listed and defined in detail in chapter 4, volume 2, NavCompt Manual. Following is a listing of all expense element codes:

- A - Military Personnel
- B - Military Trainees
- C - Military Personnel Unassigned
- D - Purchased Equipment Maintenance
- E - Travel of Personnel
- F - Transportation of Things (MAC)
- G - Transportation of Things (Commercial Air)
- H - Transportation of Things (Military Sealift Command)
- J - Transportation of Things, Inland Transportation
- K - Transportation of Things, QUICKTRANS
- L - Transportation of Things, Other
- M - Utilities and Rents
- N - Communications
- O - Service Transfers
- P - Purchased Equipment Maintenance (Commercial)
- Q - Purchased Services, Other
- R - Aircraft POL
- S - Ship POL
- T - Supplies
- U - Civilian Personnel
- V - Other POL

W - Equipment
X - Other Expense

EXPENSE LIMITATION. The financial authority issued by a major claimant (Headquarters Marine Corps) or a subclaimant (FMFLANT or FMFPAC) to an intermediate level of command.

EXPENSE OPERATING BUDGET (EOB) FINANCIAL REPORT. Commonly called 2170 report. It is a summary type report by program/subhead containing essential elements for both obligational and expense authority control.

FEDERAL GROUP. The first two digits of the federal supply classification of the federal stock number which indicates a grouping of the FSN by category of material; i.e., group 10 applies to weapons and related weapons material.

FEDERAL ITEM IDENTIFICATION NUMBER. A number sequentially assigned to each approved item identification under the federal cataloging program. The number consists of a 7-digit nonsignificantly assigned number.

FEDERAL STOCK NUMBER. Consists of an applicable 4-digit class code number federal supply classification (FSC) plus the 7-digit federal item identification number (FIIN) to be replaced by the national stock number (NSN).

FEDERAL SUPPLY CLASS. A grouping of relatively homogeneous commodities, with respect to their physical or performance characteristics, the relationship of parts/attachments/accessories to the next higher assemblies for which they are specifically designed, or that the items therein are such are usually procured or issued together.

FEDERAL SUPPLY GROUP. The aggregation of several federal supply classes into a meaningful grouping for uniform management purposes. See also Federal Group.

FUNCTIONAL CATEGORY. Classify expenses by the purpose or end use for which they are spent. There are 13 functional categories which identify the type of operation within a program for which expenses are incurred. The functional category code is a 1-digit code. It is the first digit of the job order number. The functional categories prescribed by DOD are as follows:

<u>Code</u>	<u>Functional Category</u>
A, B and C	Mission Operations
D	Administration
E	Supply Operations

<u>Code</u>	<u>Functional Category</u>
F and G	Maintenance of Material
H	Property Disposal
J	Medical Operations
K	Overseas Dependent Education
L	Base Services
M	Maintenance of Real Property
N	Utility Operations
P	Other Engineering Support
R	Minor Construction
S	Personnel Support

FUNCTIONAL MANAGER. A term used in data processing which refers to the individual or group that is responsible for the functional nondata processing aspects of a system. For example, the Fiscal Director of the Marine Corps is the functional manager for PRIME and JUMPS. The Deputy Chief of Staff for Manpower at Headquarters Marine Corps is the functional manager for MMS.

FUND ADMINISTRATOR. An organizational element designated by an operating budget or sub-operating budget holder to administer a specific segment of funds allocated to the activity. It may encompass more than one work center, e.g., the motor transport section or the maintenance department at most all Marine Corps activities are fund administrators.

FUND CODE. In supply system documentation the fund code is a 2-digit representation of a total accounting classification which will be charged with the cost of material issued.

FUND CONTROL ADJUSTMENT/INQUIRY CARD. PRIME input card used to adjust or inquire the fund control master file.

FUNDED ACCOUNTS RECEIVABLE. Funded accounts receivable are amounts reimbursable to the performing appropriation resulting from work on reimbursable orders.

FUND CONTROL SYSTEM. One of the three major systems within PRIME which provides for the control of the funds administrators within each activity, and creates input to the general ledger system.

FUNDED TRANSACTIONS. Funded transactions are those transactions applicable to reimbursable orders which result in accounts receivable to the performing appropriation.

GENERAL LEDGER ACCOUNTS. These accounts are designed to accumulate all the financial data necessary to accomplish the objectives of PRIME. (Also see Subsidiary Ledger and Description Ledger.)

GENERAL LEDGER FILE. This is a computer tape file containing all the records for each general ledger account. Only authorized comptroller personnel may enter transactions into this file. Each record in the file contains 55 separate elements. (Also see Journal Voucher.)

GENERAL LEDGER SYSTEM. One of the three major systems within PRIME. This system produces the Expense Operating Budget Financial Report (2170), the Status of Accounts Report, and the Journal Voucher Card Audit Listing.

HAZARDOUS DUTY PAY. Payments above the basic rate because of assignments involving hazardous duty.

HISTORICAL COST. The cost of any objective based upon actual dollar or equivalent outlay ascertained after the fact. May use any one of a number of methods of cost determination.

HOLIDAY PAY. Payments for services of 8 hours or less on holidays.

IMPREST FUND. Fixed amount of cash used to cover minor expenditures. Payments from the fund are reimbursed from time to time maintain the amount at which the fund is fixed.

INDUSTRIAL FUND. A revolving fund established in accordance with requirements of the Secretary of Defense. The purpose of the fund is to provide a more effective means of controlling costs; establish a flexible means for financing, budgeting, and accounting; encourage the creation of buyer-seller relationships; place budgeting and accounting on a more commercial basis; and encourage cross-servicing between military departments. Charges to the fund are made for procurement of materials, services, and labor and the fund is reimbursed by proceeds from the sale of products and services. The Marine Corps has two industrial funds, one at Marine Corps Logistics Base, Albany and the other at Marine Corps Logistics Base, Barstow.

INITIATIONS. Administrative reservations of funds based upon procurement directives or equivalent instruments which authorize preliminary negotiations looking toward the creation of obligations but providing for recourse to the official responsible for administrative control of funds prior to incurrence of the obligations. The term refers also to the authorization action.

INTERDEPARTMENTAL BILLING TRANSACTIONS. Transactions involving credits to the stock fund/appropriation of a military department, the Defense Logistics Agency or the General Services Administration with contra-charges to the appropriation or fund of another military department, the Defense Logistics Agency or the General Services Administration.

INTERNAL CONTROL. Internal review and internal checks established by the commander to safeguard property and funds; to check accuracy, reliability, and timeliness of accounting data; to promote operational efficiency; and to ensure adherence to prescribed management policies and procedures.

INTERSERVICE SUPPLY SUPPORT. Action by one military service/agency or echelon thereof to obtain material from another military service/agency or echelon.

INTRASERVICE SUPPLY SUPPORT. Action by an echelon of a military service/agency to obtain material from another echelon of the same military service/agency.

INVENTORY CONTROL POINT (ICP). The organizational element within the distribution system that has been assigned the responsibility for system-wide direction and control of material. The Marine Corps ICP is located at the Marine Corps Logistics Base, Albany, Georgia.

INVOICE. An accounting document showing particulars of property transferred or services rendered, setting forth the date, quantity, description, price, and total amount, together with the terms of the transaction (including discount, if any, and reference to the applicable contract or other procuring instrument) and an accounting document used to transfer accountability for Marine Corps supplies and equipment from one accountable unit to another.

JOB ESTIMATE CARD. PRIME input card used to input estimates of maintenance costs to Facilities Maintenance Management File.

JOB ORDER NUMBER (JON). A standardized 14-digit number structured to provide a standard method of capturing, recording and maintaining cost accounting data.

JOB ORDER NUMBER SERIAL (JOS). A 6-digit code within the JON. It is assigned to each job for identification purposes, and is the major key to the MJON file.

JOB ORDER SYSTEM. A system to accumulate expenses at each cost center. It consists of the assignment of JON to each expense producing job or service. Also see Cost Code.

JOURNAL VOUCHER. The sole input device for posting of accounting transactions to the general ledger file. All entries placed on the journal voucher must be supported by source documents.

JULIAN DATE. Chronological number of day in the year, e.g., the Julian date for January 23 is 23 and December 31 is 365.

LABOR ACCELERATION. The amount of money that a civilian is actually paid represents only a portion of the liability of the Government. For example, since civil servants may accrue up to 30 days of leave for which they must be paid if they retire or leave government service, then the Government must set aside funds to provide for this eventuality. Also the Government must provide for its share of fringe benefits (insurance, health benefits, social security, etc.). For these reasons labor charges must be increased/accelerated to provide for these liabilities.

LABOR ADJUSTMENT CARD. PRIME input card used to adjust labor data on the MJON file where it is at variance with the actual payroll.

LABOR CLASS CODE. A 2-digit number that represents various categories of overhead and productive work on which manpower is used.

LABOR JOB TIMECARD. A card form for reporting labor distribution to job orders.

LABOR RECORD OR DISTRIBUTION SHEET. A form for reporting labor distribution to job orders at those activities not using the labor job timecard.

LEADTIME (LT). A term used in organic supply accounting that means the same as either: (1) order and shipping time (the time elapsing between the initiation, on the supply system, of stock replenishment action for a specific activity and the receipt of the material by that activity); and (2) the time elapsing between the initiation, on a source outside the supply system, of stock replenishment action for a specific activity and the receipt of the material by that activity. The LT quantity is the computed quantity and is determined by relating the LT to ARMD quantity. If, for example, the LT is 15 days and the ARMD is 20, then the LT quantity is 10.

LEVEL OF MAINTENANCE CLASSIFICATION (LMC) CODE. A letter from A through E representing the level at which each facility at an activity is to be maintained based on the support it provides to the activity mission.

MAINTENANCE. The recurring day-to-day, periodic, or scheduled work required to preserve or restore a facility to such condition that it may effectively be used for its designated purpose. Includes work undertaken to prevent damage to a facility which otherwise would be more costly to restore.

MAINTENANCE AND OPERATION FUNDS. In the area of public works, this includes funds for the maintenance and operation of facilities and for services for which the public works officer is responsible.

MAINTENANCE FLOAT (SECONDARY REPARABLE ITEMS). A pool of reparable components, which includes serviceable items, used to replace like unserviceable items on an exchange or rapid turn around basis and the unserviceables which are awaiting repair.

MANAGEMENT DATA LIST (ML). The ML's are prepared to provide management data for all items of supply in the federal supply group and federal supply class(es), regardless of management. They include such elements as units of issue, prices, source of supply, recoverability codes, and other management control data applicable to the Marine Corps.

MANAGEMENT INFORMATION SYSTEM. (1) Management performed with the aid of automatic data processing; (2) an information system designed to aid in the performance of management functions; (3) a communications process in which data are recorded and processed for operational purposes. The problems are isolated for higher level decisionmaking and information is fed back to top management to reflect the progress or lack of progress made in achieving major objectives; (4) a data processing system designed to provide management and supervisory personnel with the information needed to manage and supervise a particular organization or function; and (5) abbreviated MIS.

MANAGEMENT REPORT. A brief and condensed summary of pertinent data and information periodically prepared for the use of management personnel upon which action is initiated to achieve greater productivity and economy.

MAN-HOUR (MAN-MONTH) (MAN-YEAR). The work effort of one person for 1 hour (month) (year).

MASTER FILE. (1) A file that is used as an authority in a given job and that is relatively permanent, even though its contents may change; and (2) a file that is either relatively permanent, or that is treated as an authority in a particular job.

MASTER FUND CONTROL LOAD CARD. PRIME input card used to load the fund amounts which are authorized to fund administrators.

MASTER JOB ORDER NUMBER FILE (MJON FILE). A magnetic tape file maintained at all major posts and stations which contains all valid, active and inactive job order records.

MATERIAL RELEASE CONFIRMATION (MRC). A notification from a storage site advising the originator of a material release order of the positive action taken on the order. It will also be used, with appropriate shipment status document identifier codes, as a reply to a follow up initiated by the ICP.

MATERIAL RELEASE ORDER (MRO). An order issued by an accountable supply system manager (usually ICP or accountable depot) directing a nonaccountable activity (usually a storage site) within the same distribution complex to release the ship material.

MINIMUM STOCKAGE LIST (MSL). A list containing minimum allowances of reparable items and repair parts (common and peculiar) which are authorized and required to be retained by using units, supporting force service regiments, and Marine brigades. The term "minimum stockage list" is considered to include such terms as minimum essential stockage list, essential stockage list, minimum mandatory stockage list, and minimum mandatory allowances.

MILITARY LABOR BILL. A billing prepared by the Central Operating Activity (COA), HQMC for military services based upon information extracted from MMS.

MISCELLANEOUS CONTROL RECORD CARD. PRIME input card used to replace communications between the computer operator and the computer console. It provides such things as today's date, report date and other control data.

MJON EDIT AND UPDATE CONTROL CARD. PRIME input card used to determine processing functions, e.g., to build or to purge a file.

MJON GENERATOR CARD. PRIME input card used to initially load all job order numbers to the MJON file.

MONEY VALUE ONLY. A term used in inventory valuation. It pertains to items which are not accounted for on an individual basis, usually because they are too numerous to count individually, e.g., nuts, bolts, nails, pins, etc.

MOUNT-OUT (MO) STOCKS. That quantity of equipment and supplies which is required to outfit and sustain a Fleet Marine Force unit in an amphibious assault or commitment to mount-out material to be held by FMF units is comprised of initial allowances and a 30-day replenishment.

MPMC. An abbreviation for Military Personnel, Marine Corps. It is an annual appropriation which provides for the pay, allowances, clothing, subsistence, and permanent change of station movements.

MULTI-YEAR UDO CARD. PRIME input card used to create the Unfilled Delivered File for the current year.

NEW OBLIGATIONAL AUTHORITY (NOA). Authority becoming newly available for a given year, provided by current and prior actions of the Congress, enabling Federal agencies to obligate the Government to pay out money.

NIGHTWORK DIFFERENTIAL. Payments above the basic rate for nightwork which is not subject to overtime or Sunday pay.

NONAPPROPRIATED FUNDS. Funds other than those appropriated by the Congress which are established by competent authority for the welfare, comfort and/or recreation of military personnel or civilian employees. Examples are Marine Corps exchanges, clubs and messes, recreation, and civilian cafeterias.

OBJECT CLASS. This is a code within the accounting classification code which defines the nature (not the end use or purpose) of the services, articles; etc., e.g., personnel compensation (object class 11) or supplies and materials (object class 26). It is a requirement of the Office of Management and Budget.

OBLIGATION. A responsibility to make a future payment of money. The responsibility is incurred as soon as an order is placed, or a contract is awarded, nor the delivery of goods and the performance of services. It is not necessary that goods actually be delivered, or services actually be performed, before the obligation is created; neither is it necessary that a bill, or invoice, be received first. The placement of the order is sufficient.

O&M. This is a frequently used abbreviation for the appropriation Operations and Maintenance, Marine Corps (O&M,MC). This appropriation provides funds to finance the costs of operations and maintenance of each Marine Corps activity, exclusive of military personnel costs. It is used to buy from the stock fund, purchase utilities, make open market purchases, and finance temporary additional duty.

O&M,MCR. An abbreviation for Operations and Maintenance, Marine Corps Reserve. Used for the same kinds of things for Reserve units as the O&M,MC appropriation provides for Regular Marine Corps activity.

OPEN ALLOTMENT. An allotment administered by Headquarters Marine Corps. Those commanders authorized to do so by the Commandant, charge the allotment for goods and services within the limits specified by the Commandant. While commanders are held responsible through the military chain of command for their use of these funds, they are not personally liable for overobligation in the sense of of Section 3679 of the Revised Statutes; as amended (31 U.S. Code 665).

OPERATING BUDGET/EXPENSE REPORT (BUDGET SUBMISSION) CARD. PRIME output card used to support the 2168 (BUDGET SUBMISSION) report. It is the output of the Class I procedures.

OPERATING BUDGET (OPBUD)/SUB-OPERATING BUDGET (SUB-OPBUD). An operating budget is the annual budget of an activity (responsibility center) stated in terms of functional/

subfunctional categories and cost accounts. It contains estimates of the total value of all resources required for the performance of the mission of an activity, including reimbursable work and/or services for others. Operating budgets are issued by Headquarters Marine Corps to all responsibility centers. Sub-operating budgets (Sub-OPBUD's) are issued by designated responsibility centers to certain subordinate commands (e.g., FMFPAC may issue Sub-OPBUD's to all Marine divisions, wings, and bases under its command).

OVERHEAD. Costs which are chargeable to the operation and maintenance of an activity's own plant and are not attributable to a specific job.

OVEROBLIGATION. Any action which results in raising the total of obligations so that it exceeds the amount of authorized funds. Prohibited by law and regulation under penalty of punitive action.

OVERTIME. Payments for services in excess of the 40-hour week or 8-hour day.

PART-TIME EMPLOYMENT. Regular pay for employment in positions which require work on a prearranged schedule of hours or days of work less than the prescribed hours of days of work for full-time employees in the same group or class.

PENDING REQUISITION FILE. A file containing copies of all requisitions held, pending receipt of the material.

PERFORMANCE BUDGET. A budget which focuses attention upon the general character and relative importance of the work to be done by taking as its basis the estimated cost of programs, functions, and projects designed to accomplish the work; for example, the cost of operating a rifle range. Not based upon the cost of "things"; that is, supplies, equipment, personnel services, etc.

PERSONNEL HISTORY FILE. This is a computer tape file required by PRIME and maintained at each major Marine Corps activity. It contains all the data required to identify the process expense/cost account information for military and civilian personnel.

PHF TRANSACTION UPDATE CARD (A0). PRIME input card used to create a new personnel record.

PLANNING ESTIMATE/OPERATING TARGET (OPTAR). An amount of money subject to administrative control which is issued to a level below the cost center as determined by the OPBUD/SUB-OPBUD holder or is issued to specific Marine Corps organizations not included in any responsibility center.

PLANNING ESTIMATE LETTER. An administrative means of subdividing an allotment. The grantor retains accounting and legal responsibility under the provision of Section 3679, Revised Statutes.

PLANNING/PROGRAMMING/BUDGETING SYSTEM (PPBS). An integrated system for the establishment, maintenance, and revision of the FYDP and the DOD budget.

PLANT PROPERTY CLASSES. For management, financial, and technical control purposes, plant property items and expenditures therefore are divided into the following four classes: (1) land - Plant Property Class 1; (2) buildings, structures, and utilities - Plant Property Class 2; (3) equipment (other than industrial plant equipment) - Plant Property Class 3; and (4) industrial plant equipment - Plant Property Class 4.

PMC. An abbreviation for Procurement, Marine Corps. This multiyear appropriation provides for the purchase of major items of equipment and ammunition. Major items are classed as investment items and include such things as rifles, tanks, trucks, radios and guided missile equipment. It should be noted that Marine Corps airplanes are provided by the appropriation Aircraft Procurement, Navy, and not PMC.

POST DIFFERENTIALS. Payments above the basic rate for service at hardship posts abroad and which are based upon conditions of environment differing substantially from those in the continental United States.

POSTING CODE. The last character of the document identifier code. Posting codes are as follows: (See section II of chapter 8 of MCO P7300.10B.)

- A - MJON Expense (Bypass Unfilled Orders)
- C - Cash Disbursement Only (Bypass MJON and UFO)
- 1 - Obligate - Liquidate - Expense
- 2 - Obligate - Liquidate
- 3 - Obligate - Expense
- 4 - Obligate
- 5 - Liquidate
- 6 - Expense
- 7 - Expense and Liquidate

PRIME. An acronym (Priority Management Effort) given to that portion of the Resources Management System (RMS) that deals with operating costs. It was instituted in 1968. As currently used PRIME refers to the accounting system for selected posts and stations within the Marine Corps.

PRIORITY CODE. A 2-digit code designated to ensure that requirements are processed in accordance with the mission of the requiring activity and the urgency of the need.

PROGRAM ELEMENT. The basic building block of the Five Year Defense Program (FYDP). It is a description of the mission to be undertaken and a collection of the organizational entities identified to perform the mission assignment. Elements may consist of forces, manpower, materials, services, and/or associated costs as applicable. There are approximately 1,100 program elements in RMS. These are contained in the Navy Programming Manual (OPNAV 90D-1C). The program elements is a 2-digit code within the cost code. An example of a program element is an F-4 squadron or base operations.

RECORD. A collection of related data or words treated as a unit, e.g., in stock control, each invoice could constitute a record.

RECORD CODE. Used in PRIME as the first digit of the document identifier code (DIC). Record codes are as follows:

- C - Cash Disbursement File Only
- M - Work Units
- N - Miscellaneous Expenses
- P - Commercial Contracts (To be used with expense element "Q" only.)
- R - TAD Transportation
- S - TAD Per Diem
- T - Service Units
- W - Prior Year Expense

RECURRING COSTS. Expenses for personnel, material consumed in use, operating overhead, support services, and other items incurred on an annual basis.

REGISTER CODE. A 1-digit code on the CF card used to identify expenditures versus collections as follows:

- R - Reimbursement Collections
- E - Expenditures

REIMBURSABLE OBLIGATION. Obligations incurred in connection with reimbursable work.

REIMBURSABLE ORDER. A request for work or services to be performed by one responsibility center, for another responsibility center, for another government department, or for a nonfederal requestor. The total costs chargeable to the order will be an expense of the requesting center when they are billed. During the performance of work or services, the total costs will be accumulated as expenses of the performing center.

REIMBURSABLE ORDER ADJUSTMENT/INQUIRY CARD. PRIME input card used to adjust, delete or inquire reimbursable records.

REIMBURSABLE ORDER LOAD CARDS. PRIME input cards to the reimbursable orders file:

- R-1 Card - Creates a record and records authorizations
- R-2 Card - Loads customer order number and name
- R-3 Card - Loads customer appropriation data
- R-4 Card - Adjusts amounts billed and collected
- R-5 Card - Loads performing activity appropriation data

REIMBURSABLE ORDERS SYSTEM. A subsystem within PRIME which provides a record of reimbursable transactions, creates input to the fund control system, and provides a means of creating automatic billing.

REIMBURSEMENTS ANTICIPATED. The amount(s) of reimbursements expected to be earned and collected for the purpose of addition to appropriation or other funding authority as a source of available funds to cover obligations to be incurred in performance of work or services, or in procurement of material for others, or in replenishment of material to be delivered from stock.

REPORTING UNIT CODE (RUC). In addition to employing UIC's prescribed by the Department of the Navy the Marine Corps also maintains a unique RUC which is also a five-character alpha-numeric code. RUC's are primarily employed for internal Marine Corps applications such as the Manpower Management System (MMS).

REQUISITIONAL AUTHORITY CONTROL (RAC). The statistical dollar value authority provided Fleet Marine Force using units as a budgetary guide to control and measure the drawdown of organic (SAC 1) material. Does not carry R.S. 3679 responsibility.

RESERVATION. An administrative action which identifies funds set aside for planning purposes, and prior to the establishment of a commitment or an obligation.

RESIDUAL VALUE. The scrap value of equipment at the end of the economic life of the system.

RESOURCES. Consists of military and civilian personnel, material on hand and on order, and the entitlement to procure or use material, utilities, and services as required for performance of the basic mission of the responsibility center and work performed for others.

RESOURCE MANAGEMENT SYSTEM (RMS). The Department of Defense resource management systems include all recurring quantitative (i.e., financial and nonfinancial) data used at all management

levels within the Department of Defense for planning and controlling the acquisition, use and disposition of resources. Such systems include but are not limited to the following:

- (1) Programming and budgeting systems
- (2) Systems for management of resources for operating activity
- (3) Systems for management of inventory and similar assets
- (4) Systems for management of acquisition, use and disposition of capital assets

Project PRIME is the name given to that portion of RMS that deals with operating costs.

RESPONSIBLE OFFICER. Any individual, either military or civilian, acting in a commanding or supervisory capacity, may be assigned as a responsible officer. Such individuals are responsible for all property issued to them, whether for their own use or for the use of those under their control.

RESPONSIBLE UNIT. A unit within a using activity that requires supply support.

RESPONSIBILITY CENTER. An organizational entity headed by an officer or supervisor who is responsible for the management of resources in the unit, and who can significantly influence the expenses incurred in the unit. An activity which is issued an operating budget is a responsibility center; e.g., FMFLANT and FMFPAC are responsibility centers. (Also see Subresponsibility Center.)

REVOLVING FUND. A fund authorized by specific provisions of law to finance a continuing cycle of operations with receipts derived from such operations available in their entirety for use by the funds. (Example: MCSF.)

ROUTING IDENTIFIER CODES (RIC's). Three-position alpha-numeric codes serving multiple purposes in that they are "source of supply" codes, intersystem routing codes, intrasystem routing codes, and shippers codes.

RPMC. An abbreviation for Reserve Personnel, Marine Corps. It is an annual appropriation which provides for the pay, allowance, clothing, subsistence, per diem, travel and other related costs for Reserve Personnel of the Marine Corps.

SASSY GENERAL ACCOUNT. The function of the general account is to establish stockage criteria and requisition objectives for operating stocks required to support using units. Replenishment

of assets (operating stock) is accomplished by submitting requisitions to various supply sources.

SASSY MANAGEMENT UNIT (SMU). Provides centralized supply support within a FMF command. Normally located at the force service support group level or service battalion. Formerly called the fleet stock account.

SERVICE UNIT. A term used to identify the FMF service element (force service support group, service battalion, or Marine wing support group) that provides support to using units.

SHOP REPAIR ORDER. The document used to specify and authorize maintenance or operations work by the transportation division.

SIGNAL CODE. A 1-position code designed to designate the fields containing the intended consignee (ship to) and the activity to receive and effect payment of bills, when applicable.

SOURCE CODE. Used only in connection with reimbursements. It is established to identify services of reimbursements to appropriations.

SOURCE DOCUMENT. These are required to support entries placed on the journal voucher. For example, the DSSC Daily Material Issue Listing and the Operating Budget Fund Authorization are source documents.

STANDARD HOURS. The man-hours required to perform a job or task, as determined by industrial engineering techniques.

STANDARD PRICE. The unit price established by the ICP having inventory control of the item concerned. Current standard prices are published in the current edition of the Marine Corps Shopping List 5.

STANDING JOB ORDER. A work authorization issued to provide the performance of work or the furnishing of services during a specified period.

STATISTICAL COST. Cost data derived from the value of goods received and services rendered, but for which no actual expenditure of funds from an allotment is required. Recorded solely for the purpose of statistics.

STATUS CODE. A 2-position code originated by the supply source informing the requisitioner of supply action taken on requisitions.

STOCK FUND. This is a revolving fund initially established by the Congress of the United States. The fund finances the procurement and inventories of those standard items of material, subsistence items, petroleum, oil and lubricants, maintenance parts and assemblies, and minor items of equipment

of a consumable nature for which there is a recurring demand, the cost of which is chargeable to the funds of the commander to whom the items are issued for use.

STORES ACCOUNT. An account reflecting the cost and/or the quantity of supplies on hand and available for issue.

STORES ACCOUNT CODE (SAC). A numeric 1 used to identify Marine Corps Stock Fund Account (MCSFA) items, or a numeric 2 or 3 used to identify Marine Corps Appropriation Stores Account (MCASA) items.

CODE EXPLANATION

- 1 SFA Items. Minor end items and repair parts financed through the stock fund that are normally low-cost, high demand and whose costs are chargeable, when issued for use, to the customer. Such financing maximizes sound financial management of fund through a revolving principle.

CODE EXPLANATION

- 2 ASA Secondary Items. These are secondary items financed through appropriations other than stock fund. Included in this category are secondary reparables assigned SMRC code of D, modification kits, end items not classified as principal items having a unit cost of \$1,000 or greater, and magnatrons and gun tubes that have a unit price of \$500 or greater.
- 3 ASA Principal Items. End items of major importance and major components thereof which require detailed analysis and examination, at the level established for central control, or at the military service level, of all factors affecting supply and demand. An end item is generally selected as a principal item on the basis of military combat or training essentiality, considering also the difficulty of procurement or production and criticality of basic materials or components. Categorically, Marine Corps Class V(W) ammunition, including training and dummy munitions, are principal items.

SUBALLOTMENT. An authorization to use funds from an allotment issued by the Commandant. The authorization is granted by the commander who receives the primary allotment from the Commandant. The recipient of the suballotment accounts for its funds to the holder of the primary allotment; however, when the Commandant authorizes a suballotment to be accounted for with a specific 3-digit number to identify it, and this number is different from the one used to identify the primary allotment,

the commander who receives the allotment is accountable directly to the commander holding the primary allotment from which the Commandant authorizes the suballotment to be made.

SUBFUNCTIONAL CATEGORY. These are further subdivisions of functional categories which were developed to fulfill peculiar Marine Corps requirements for management information. The second digit of the job order number is the subfunctional category code. These codes are defined in chapter 4, volume 2 of the NavCompt Manual.

SUBHEAD. This is a subdivision of an appropriation or fund. Subheads identify the budget activity (major program) and are designated by a 4-digit numeric or alpha-numeric code suffixed to an appropriation of fund code. Subhead numbers are listed in chapter 2, volume 2 of the NavCompt Manual.

SUBHEAD ADMINISTRATOR. Subhead administrators are those staff officers responsible for execution of the Commandant's financial plan in terms of distribution of finances to those responsible for material performance.

SUBRESPONSIBILITY CENTER. A subordinate command that receives a suboperating budget from an operating budget holder is a subresponsibility center. They are subject to R.S. 3679 violations. (See Responsibility Center.)

SUBSIDIARY LEDGER ACCOUNTS. These are maintained by operating budget holders as the supporting detail to specified general ledger accounts and are for the purpose of identifying specific costs within a general ledger account. For example, the general ledger account "Expense Control" would be supported by such subsidiary accounts as "Expense Control - Labor", "Expense Control - Material", etc.

SUPPLEMENTARY ADDRESS. A 6-position field indicating "ship to" or "bill to" activity other than the requisitioner.

SUPPLEMENTARY JOB ORDER. A job order issued for any portion of the work under a basic job order that is to be charged to an accounting classification other than that shown on the basic job order.

TOTAL OBLIGATIONAL AUTHORITY (TOA). TOA is the total amount of funds available for programming in a given year, regardless of the year the funds are appropriated, obligated or expended. TOA includes new obligational authority, unprogrammed or reprogrammed obligational authority from prior years, reimbursements not used for replacement on inventory in kinds advance funding for programs to be financed in the future, and unobligated balances transferred from other appropriations.

TRANSACTION. Any mutual agreement, contract, understanding or exchange or transfer of cash or property between an entity and an individual or group of individuals which affects the assets, liabilities or capital of the entity. Broadly, any event which affects the accounts of an entity in any way.

TRANSACTION CODE. A 2-digit code on the CF card used to identify the type of transaction:

- 10 - Salaries and Wages
- 20 - Fringe Benefits
- 30 - Material Issues
- 40 - Travel Advances
- 50 - Prepaid Expenses
- 60 - Miscellaneous Expenses
- 70 - Undistributed
- 80 - Funded Reimbursements Collected
- 90 - Unfunded Reimbursements Collected

TRANSACTION TYPE. These are identified by a 2-character code which is the seventh element of the accounting classification code. It permits easy determination in accounting machines of (1) stores account purchases; (2) plant property account purchases; (3) other special suspense-type accounts; (4) formal and other special obligation accounting; (5) successor appropriations; (6) register and listing identification; and (7) other transactions of special interest. The codes are contained in chapter 8, volume 2 of the NavCompt Manual.

TYPE ADDRESS CODES (TAC). Indicates for which purpose an address is to be used. The code is resident in MOWASP. TAC is also an abbreviation for "Transportation Account Code".

CODE EXPLANATION

- 1 Address to be used for mailing material, documentation, or billing. Also used for freight shipments if no TAC 2 is listed.
- 2 Address for freight shipments in conjunction with terminal facility guides, DSAH 4510 series, and service consignment publications.
- 3 For material billing when different than that reflected by TAC 1 above.

UNDISTRIBUTED DISBURSEMENTS. These are disbursements which are not identified to a particular document.

UNDISTRIBUTED EXPENSES. These are expenses which are not identified to a particular job order.

UNFILLED ORDER. Any document meeting the criteria of an obligation, issued for goods or services that have not yet been received.

UNFILLED REQUISITION. A requisition for material from inventory which does not obligate the requester's funds until dropped from inventory by the supplier.

UNFUNDED ACCOUNTS RECEIVABLE. Unfunded accounts receivable are amounts reimbursable to an appropriation and subhead resulting from unfunded transactions. (See Funded Accounts Receivable.

UNFUNDED RESOURCES. Those resources that are acquired, used or consumed by an operating activity for the execution of its program(s) without expenditure by the activity from the appropriation financing the program(s). Unfunded resources may include: (1) personal services, such as the services of active forces military personnel applied in operating programs financed by appropriation and maintenance funds but paid for from military personnel appropriations; (2) material, such as centrally procured supplies acquired by an operating activity without reimbursement to the activity whose funds were used to procure the supplies; or (3) nonpersonal services and other resources, such as space rented by the General Services Administration and occupied without reimbursement by a defense activity.

UNFUNDED TRANSACTIONS. Unfunded transactions are those transactions that result in accounts receivable to an appropriation and subhead that did not result from reimbursable orders. (See Funded Transactions.)

UNIT IDENTIFICATION CODE (UIC). A 5-character alpha-numeric code used to identify organizational entities within the Department of the Navy; e.g., 00146 is Marine Corps Air Station, Cherry Point, North Carolina. The UIC of each operating budget holder is identified in the bureau control number block of the accounting classification code. UIC's are contained in chapter 5, volume 2 of the NavCompt Manual.

UNIT OF ISSUE. A 2-digit abbreviation of the standard item measurement as indicated in the applicable catalog or stocklist; i.e., EA, LB, FT, etc.

UNOBLIGATED BALANCE. The balance of expense authority which is not yet obligated.

VOUCHER. Any document which is evidence of a transaction, showing the nature and amount of the transaction. It usually indicates the accounts in which the transaction is to be recorded.

WORK MEASUREMENT. The process of establishing performance standards (in terms of man-hours per work unit), comparing actual performance with standard, and initiating remedial action as appropriate when the two are not compatible.

WORK UNIT. Measures of output that express volume of work; conversely, man-hours and dollars are measures of input required to produce work units or perform work.